

February 3, 2025

Budget

Amount		Additional Income	
		Month	Amount
4,500	Details	June	2,000
2,500	Mid Year Bonus	December	3,000
	Year End Bonus	January	5,000

The image shows a blue pen lying across a document. The document contains two tables. The first table, titled 'Planned Expenses', has three columns: 'Expenditure', 'Month', and 'Amount'. It lists several expenses with their respective months and amounts. The second table, titled 'Costs', is partially visible on the left and lists numerical values. A smartphone is also visible in the bottom left corner, showing a 32% battery level.

Expenditure	Month	Amount
November vacation	November	45
Home for the holidays	December	60
Gifts for family	December	30
Family vacation	July	88
	January	
	January	
	January	
	January	

Costs
2,300
600
350
60

32% battery level on smartphone.

Annual Budget by Month		
April	May	June
9,915	13,220	16,000
20	7,000	7,000
	0	

Adelanto Elementary School District

Michael H. Fine
Chief Executive Officer

February 3, 2025

Terry Walker, Ed.D., Superintendent
Adelanto Elementary School District
11824 Air Expressway
Adelanto, CA 92301

Dear Superintendent Walker,

In September 2024, the Adelanto Elementary School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a review of the district's Business Services and Human Resources divisions. The agreement stated that FCMAT would perform the following:

1. Review operational processes and procedures in the Business Services Department and make recommendations for improved efficiency, if any, in the following areas:
 - Budget development.
 - Budget monitoring.
 - Position control.
 - Payroll.
 - Accounts payable.
 - Accounts receivable.
2. Review operational processes and procedures in the Human Resources Department and make recommendations for improved efficiency, if any.
3. Evaluate the current workflow and distribution of functions within and between the above departments and make recommendations for improved efficiency, if any.
4. The Team will present the final report to the district's board of trustees at a public meeting following the completion of the review.
5. Following the final report, FCMAT will provide the district's leadership with up to two days of on- or off-site technical assistance. The exact schedule for this technical assistance shall be mutually agreed to between the Team and the district.

This report contains the study team's findings and recommendations. FCMAT appreciates the opportunity to serve the Adelanto Elementary School District and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,



Michael H. Fine
Chief Executive Officer

Table of Contents

About FCMAT	iii
Purpose and Services	iii
History	iv
Introduction	v
Background	v
Study and Report Guidelines	v
Study Team	v
Executive Summary	1
Findings and Recommendations	3
Business Services Division Processes and Procedures	3
Budget Development	3
Budget Calendar	4
Written Procedures and Training	5
Leadership and Coordination Challenges	5
Budget Monitoring	6
Budget Revisions and Compliance	6
District Budget Monitoring Activities	7
Enrollment and Budget Alignment	10
Accounts Payable	11
Cross-Training	11
Internal Controls	11
Procedures Manual	12
Credit Cards	12

Board Policy and Administrative Regulations.....	12
Travel and Conferences.....	13
Accounts Receivable.....	15
Internal Controls	15
Position Control	16
Internal Controls	16
District Position Control System.....	17
Payroll.....	19
Payroll Process and Staffing.....	19
Payroll Calendars	19
Internal Controls	20
Human Resources Division Processes and Procedures	21
Human Resources Division Organizational Structure.....	21
Working Hours	21
Recruitment and Hiring Practices	21
Staffing Roles and Responsibilities	22
Cross-Training	22
Job Descriptions.....	23
Key Elements of Job Descriptions.....	23
Business Services and Human Resources Job Descriptions	24
Desk Manuals.....	29
Appendix	30
Study Agreement	31

About FCMAT

Purpose and Services

FCMAT was created by the California Legislature to help California's transitional kindergarten through grade 14 local educational agencies (LEAs) avoid fiscal insolvency. Today, FCMAT helps LEAs identify, prevent and resolve financial, management, program, data, and oversight challenges; provides professional learning; produces and provides software, checklists, manuals and other tools; and offers other related school business and data services.

FCMAT may be asked to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state superintendent of public instruction, or the Legislature.

When FCMAT is asked for help with management assistance or a fiscal crisis, FCMAT management and staff work closely with the requesting LEA to meet their needs. Often this means conducting a formal study using a FCMAT study team that coordinates with the LEA for on-site fieldwork to evaluate specified operational areas and subsequently produces a written report with findings and recommendations for improvement.

For more immediate needs in a specific area, FCMAT offers short-term technical assistance from a FCMAT staff member with the required expertise.

To help meet the need for qualified chief business officials (CBOs) in LEAs, FCMAT offers four different CBO training and mentoring programs that consist of 11 or 12 diverse two-day training sessions over the course of a full year.

For agencies with professional learning needs, FCMAT offers workshops on specific topics. Popular topics include associated student body operations, use of FCMAT's Projection-Pro online financial forecasting software, use of FCMAT's Local Control Funding Formula (LCFF) calculators, and data reporting for the California Longitudinal Pupil Achievement Data System (CALPADS). FCMAT staff and management also frequently make presentations at various professional conferences.

The California School Information Services (CSIS) service of FCMAT helps the California Department of Education (CDE) operate CALPADS; helps LEAs learn about CALPADS, resolve data issues and meet reporting requirements; provides LEAs with training and leadership in data management. CSIS also developed and continues to host and improve the Standardized Account Code Structure (SACS) web-based financial reporting system for all California LEAs, and provides ed-data.org, which gives educators, policymakers, the Legislature, parents and the public quick access to timely and comprehensive data about K-12 education in California.

Since it was formed, FCMAT has provided LEAs with the types of help described above on more than 2,000 occasions.

FCMAT's administrative agent is the Kern County Superintendent of Schools. FCMAT is led by Michael H. Fine, Chief Executive Officer, and is funded by appropriations in the state budget and modest fees to requesting agencies.

Workshop schedules, manuals, presentation slide decks, Projection-Pro software, the LCFF Calculator, past reports, an online help desk, and many other resources are available for download or use at no charge on [FCMAT's website](http://FCMAT.org).

History

FCMAT was created by Assembly Bill 1200 (Chapter 1213, Statutes of 1991) and Education Code 42127.8. Assembly Bill 107 (Chapter 282, Statutes of 1997) added Education Code 49080, which charged FCMAT with responsibility for CSIS and its statewide data management work, and Assembly Bill 1115 (Chapter 78, Statutes of 1999) codified CSIS' mission.

Assembly Bill 1200 created a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (Chapter 52, Statutes of 2004) gave FCMAT specific responsibilities for districts that have received emergency state loans.

In January 2006, Senate Bill 430 (Chapter 357, Statutes of 2005) amended Education Code 42128.7, and Assembly Bill 1366 (Chapter 360, Statutes of 2005) amended Education Codes 42128.7 and 84041. These new laws expanded FCMAT's services to include charter schools and community colleges, respectively.

Assembly Bill 1840 (Chapter 426, Statutes of 2018) changed how fiscally insolvent districts are administered once an emergency appropriation has been made, shifting oversight responsibilities from the state to the local county office of education to be more consistent with the principles of local control, and giving FCMAT new responsibilities associated with the process.

Introduction

Background

The Adelanto Elementary School District, located in the city of Adelanto, spans approximately 335 square miles in the high desert region of San Bernardino County.¹ The district serves the city of Adelanto, parts of the city of Victorville, and unincorporated areas of San Bernardino County. It educates approximately 8,340 charter and noncharter students at 17 schools.² Noncharter enrollment has been slowly declining since the 2018-19 school year.

The district's Business Services Division has eight employees (7.5 full-time equivalents [FTEs]). The district's Human Resources Division is made up of eight employees (8.0 FTEs) who serve approximately 1,300 classified and certificated employees.

Study and Report Guidelines

In September 2024, the Adelanto Elementary School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a review of the district's Business Services and Human Resources divisions.

FCMAT visited the district on October 29 through November 1, 2024, to conduct interviews with district and school staff, collect data and review documents. Following fieldwork, FCMAT continued to review and analyze documents. This report is the result of those activities.

FCMAT's reports focus on systems and processes that may need improvement; it does not generally comment on those that may be functioning well. In writing its reports, FCMAT uses the Associated Press Stylebook and its own short, internal style guide, which emphasize plain language, capitalize relatively few terms, and strive for conciseness, clarity and simplicity.

Study Team

The study team was composed of the following members:

Robbie Montalbano, CFE
FCMAT Intervention Specialist

Jennifer Nerat, CFE
FCMAT Intervention Specialist

Leonel Martínez
FCMAT Technical Writer

LuAnn Lantsberger
Consultant

Each team member reviewed the draft report to confirm accuracy and achieve consensus on the final recommendations.

¹Census Reporter. (n.d.). *Adelanto Elementary School District, CA (Profile)*. Retrieved December 19, 2024, from <https://censusreporter.org/profiles/95000US0601710-adelanto-elementary-school-district-ca>

²Ed-Data. (n.d.). *Adelanto Elementary (San Bernardino County)*. Retrieved December 19, 2024, from <https://www.ed-data.org/district/San-Bernardino/Adelanto-Elementary>

Executive Summary

The district has experienced significant turnover at the executive and middle management levels of leadership. This instability has damaged the organizational culture, fostering mistrust, apathy, and isolation within divisions and departments. It has also stifled productivity, hindered performance, and contributed to communication breakdowns.

Frequent leadership turnover has led to inconsistencies in policy implementation. Many district employees expressed apathy toward change or new initiatives, believing that current leadership is unlikely to remain with the district long term. This turnover has exacerbated issues related to already weak internal controls and a lack of structured and documented processes and procedures.

The district has engaged FCMAT on two previous occasions. In 2009, FCMAT performed a fiscal review that focused on many of the same business operations processes and procedures addressed in this report.³ At the time of the 2009 review, the assistant superintendent of business services position was vacant, and many of the findings and recommendations from that report are repeated in this one.

In 2016, the district requested FCMAT to conduct a study of its special education programs. In its report, FCMAT wrote:

Over the past four years, the district has had high turnover of administrators. The average tenure of school administrators is less than three years, and at the district office the superintendent, chief academic officer, chief business officer, chief human resources officer, director of finance, and coordinators of curriculum came to the district within the past two and a half years.⁴

Since 2020, the district has had four superintendents, three assistant superintendents of human resources, and two assistant superintendents of business services (including interim appointments and vacancies). Additionally, long-term vacancies in both cabinet and middle management positions have created significant gaps in institutional knowledge and leadership.

While the district filled the assistant superintendent of business services position in February 2024, the superintendent and assistant superintendent of human resources positions remained interim until November 17, 2024.

The chief business official position was vacant for nearly two years, during which the district relied on a consultant and the current director of fiscal services to meet basic deadlines. However, this arrangement led to recurring audit findings and the requirement to repay \$7.9 million in Expanded Learning Opportunities Program funds. Further, significant discrepancies between estimated actuals and unaudited actuals indicate a lack of effective budget monitoring throughout the year.

The information technology director position has been vacant for nearly four years. While a current employee is being paid a differential to perform some of the duties, other duties remain unfulfilled.

Communication gaps within the district are a major concern. While executive leaders meet in cabinet, they have not historically held cross-divisional meetings to address key issues such as enrollment, staffing and grant management. This lack of coordination has led to inconsistencies such as conflicting enrollment projections: the Business Services Division anticipated flat enrollment, while the Enrollment Center, which reports to the Administrative Services Division, forecasted growth in 2024-25.

³Fiscal Crisis and Management Assistance Team (FCMAT). (2009, June 1). *Adelanto Elementary School District Fiscal Review*. Available at <https://www.fcmat.org/PublicationsReports/AdelantoESDfinalreport610975.pdf>

⁴Fiscal Crisis and Management Assistance Team (FCMAT). (2016, January 7). *Adelanto Elementary School District Special Education Review*. Available at <https://www.fcmat.org/PublicationsReports/Adelanto-ESD-final-report.pdf>

Beginning in the 2024-25 school year, executive leaders and other management have started holding cross-divisional meetings. These meetings should continue with a focus on aligning information between the divisions to improve decision-making and operational consistency.

Findings and Recommendations

Business Services Division Processes and Procedures

Budget Development

Budget development is a complex and ongoing process that requires careful planning, collaboration and transparency to ensure financial resources are effectively allocated to support student learning and the school district's priorities. During this process, the budget is aligned with the school district's Local Control and Accountability Plan (LCAP), which outlines the district's goals and the actions necessary to achieve them. As such, budget development plays a critical role in fulfilling the school district's educational mission while addressing the needs of students, teachers and the broader community.

Resource allocation through budgeting is one of the most important responsibilities of a school district's governing board and management. The governing board must adopt the budget within the statutory time-lines established by California Education Code (EC) 42127. School district budgets are built on assumptions that may change throughout the year due to factors such as updates to the state budget, changes in enrollment and attendance, personnel shifts, and negotiated agreements with employee bargaining groups. These variables can affect estimated revenues, expenses, and ending fund balances.

Typically, the budget development process starts no later than January of the preceding fiscal year. It involves projecting student enrollment, estimating revenues and expenses, and revising position control. Beginning this work in early winter allows sufficient time to implement staffing reductions by March, if necessary.

However, the district's budget is largely rolled over from the prior fiscal year, without fully considering potential expenditures related to maintenance and facilities beyond baseline operations. Furthermore, the district lacks a textbook adoption plan and a technology replacement plan, resulting in the exclusion of potential purchases for textbooks and technology equipment being from the budget.

The best practice for establishing a new fiscal year budget begins with reviewing the prior year's estimated actuals by major object code. This provides a baseline for understanding past spending and helps inform the budgeting process.

Next, the data should thoroughly analyzed and updated with new assumptions and projected activities for the upcoming year. School district should consider factors such as one-time revenues and expenditures, new and expiring programs, and contributions to restricted programs. The analysis should be conducted with input and collaboration from school and department managers to ensure that major purchases and initiatives, such as textbook adoptions, facilities projects, and equipment purchases, are incorporated into the budget.

Finally, management needs to document this process in the school district's written budget development procedures. Staff should also be trained to follow these procedures effectively, ensuring consistency and clarity in the budgeting process.

Budget Calendar

The best practice to ensure timely budget development involves establishing and adhering to a budget development calendar. This calendar serves as a vital tool in fostering clear communication and ensuring the involvement of all affected schools, divisions and departments in budget-related matters. However, its effectiveness hinges on widespread distribution and consistent adherence throughout the organization.

The district does not have a comprehensive annual budget calendar. Instead, the Fiscal Services Department keeps individual reporting period task checklists, which lack critical elements such as staff assignments, due dates and the responsibilities of individuals outside the department. During interviews, staff indicated that the budget development process typically begins in spring due to the continuous leadership turnover at the executive cabinet level.

It is important that the district create an annual budget calendar and share it with all divisions to provide clear guidance and accountability for each staff member involved in the budget development process. Given that the budget evolves throughout the fiscal year, the calendar must include key annual tasks and benchmarks, such as interim reporting and LCAP deadlines, purchasing cutoff dates, timelines for reporting student demographic data, and deadlines for completing projections for enrollment, average daily attendance (ADA) and unduplicated pupil percentage (UPP).

Additionally, the calendar should detail specific tasks, establish deadlines for their completion, and assign responsibility to designated individuals or positions. Examples of such tasks include:

- Position control updates.
- Student enrollment, attendance and UPP projections.
- Local Control Funding Formula (LCFF) calculations.
- Staffing projections, reviews and statutory deadlines for staffing decisions.
- Budget development dates and meetings with divisions, departments and schools.
- Local Control and Accountability Plan preparation and review.
- Community and education partner meetings for LCAP planning and preparation.
- Interim reporting tasks and deadlines.
- Attendance accounting reporting deadlines.
- Auditor meetings and deadlines.
- Purchasing cutoff dates.
- Federal funding reporting deadlines.
- Regular meetings between divisions, departments and the business office.

The San Bernardino County Superintendent of Schools provides a calendar of key dates that the district could use as a starting point to develop its budget calendar.

Written Procedures and Training

Because the budget development process involves many steps, written procedures are essential for staff to reference when completing assigned tasks. These procedures ensure accuracy and consistency in practice, and compliance with rules, regulations and board policies.

However, FCMAT was not provided with a business office procedures manual or written budget development procedures. During interviews, staff reported that formal budget development procedures were unavailable unless they documented their own. Additionally, staff indicated that they did not receive budget development training upon hire, instead learning their responsibilities on the job with guidance from colleagues.

Staff attributed the absence of a business office manual to insufficient time to document, review and compile their processes. However, the lack of written procedures and associated training increases the risk of inaccuracies and omissions in the development of the fiscal year budget. This can result in a budget that does not align with available resources or adequately address the district's needs.

Following interviews, the district provided FCMAT with a comprehensive set of detailed documents from the San Bernardino County Superintendent of Schools that, with some additions, could serve as a procedure manual. Staff should be directed to distribute and use these documents as a standard resource for budget development.

Leadership and Coordination Challenges

The absence of consistent and cohesive leadership to oversee the budget process and timeline — particularly in fostering communication and collaboration across divisions — has hindered staff's ability to meet deadlines and accurately project revenues and expenditures. This lack of coordination, exacerbated by leadership gaps, has also resulted in significant unspent supplemental and concentration grant carryover funds.

Recommendations

The district should:

1. Begin the budget development process no later than January of the preceding budget year.
2. Develop and update annually a comprehensive budget calendar that outlines all deadlines, tasks and the individual responsible for each.
3. Ensure leadership is coordinating communication and collaboration on budget development among staff within and across divisions.
4. Review and update the budget development procedure documents from the San Bernardino County Superintendent of Schools as needed, and ensure they are distributed to business services staff.
5. Continue to provide comprehensive training on budget development to business services staff.

Budget Monitoring

School district budgets are dynamic, subject to fluctuations in revenues and expenses. They are influenced by factors such as state budget allocations, shifts in enrollment and attendance, and employee bargaining agreements. As a result, regular budget monitoring is essential to maintaining fiscal solvency and ensuring that resources are allocated effectively to support the educational needs of all students.

Ongoing budget monitoring and adjustments help prevent overspending, maintain accurate revenue projections, and ensure actual expenditures align with the budget. Effective monitoring ensures that financial, operational and capital plans approved during budget adoption are implemented as intended. It also plays a critical role in enforcing accountability for spending across the organization.

A key aspect of budget monitoring is comparing budgeted expenditures to actual expenditures to identify discrepancies. School districts should also evaluate their performance in service delivery and the effectiveness of programs and initiatives. Including these assessments in regular monitoring strengthens the school district's ability to align financial practices with operational objectives.

As with budget development, budget monitoring activities should be incorporated into the budget calendar and supported by written procedures to guide staff. Consistent, thorough and transparent monitoring — conducted through regular collaboration and communication within and across divisions — supports effective program implementation, efficient use of available resources, and stronger partnerships throughout the school district.

Budget Revisions and Compliance

Most school districts revise their budgets multiple times throughout the fiscal year as new information emerges and priorities change. These revisions typically fall into one of three categories:

- Material increases and decreases to estimated income and expenditure appropriations resulting from new or adjusted entitlements, grant awards or donations.
- Budgeted carryover balances from prior years.
- Adjustments to expenditure appropriations to prevent budget overruns.

Budget adjustment and budget transfer conditions are addressed in EC 42600–42603 and 42610. EC 42600 states, in part:

The total amount budgeted as the proposed expenditure of the school district for each major classification of school district expenditures listed in the school district budget forms prescribed by the Superintendent of Public Instruction shall be the maximum amount which may be expended for that classification of expenditures for the school year. Transfers may be made from the designated fund balance or the unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution of the board of education of any school district governed by a board of education, when filed with the county superintendent of schools and the county auditor, or by written resolution of the board of trustees of any school district not governed by a board of education, when approved by the county superintendent of schools and filed with the county auditor. A resolution providing for the transfers specified in this section shall be approved by a majority vote of the members of the governing board. ...

FCMAT interprets this provision to mean that all budget adjustments and transfers should be approved at an official meeting of the school district's governing board. Some school districts submit budget revisions to the governing board only with interim reports, which is the minimum recommended practice, while others present revisions more frequently, such as monthly. Presenting revisions more frequently is especially important for adjustments that will significantly affect the ending fund balance or other key aspects of the budget.

The best practice is to make budget revisions regularly as new information becomes available, school district needs evolve, and circumstances require. At a minimum, revisions should be completed by the deadlines established in EC 42130 for the first and second interim financial reports.

District Budget Monitoring Activities

FCMAT reviewed and compared the district's 2023-24 estimated actuals to the 2023-24 unaudited actuals to assess the efficacy of the district's budget monitoring activities. During its review, FCMAT identified significant variances across several major revenue and expenditure object codes, as shown in Table 1 below. While the overall change in revenues was small, substantial variances were found within specific revenue categories. For example, LCFF sources decreased by approximately \$3.8 million, equivalent to more than 267 ADA.

Table 1. District's Estimated and Final Revenues, 2023-24

Unrestricted and Restricted Revenue	Estimated Actuals	Unaudited Actuals	Variance (\$)	Variance (%)
LCFF	\$105,259,739	\$101,462,911	\$3,796,828	-3.6%
Federal	\$8,655,152	\$7,811,085	\$844,067	-9.8%
Other State	\$30,417,795	\$31,926,087	-\$1,508,292	5.0%
Other Local	\$8,685,011	\$11,628,098	-\$2,943,087	33.9%
TOTAL	\$153,017,696	\$152,828,181	\$189,516	-0.1%

Source: Adapted from district-provided documents.

The district's estimated expenditures decreased by \$2.7 million, resulting in an ending fund balance higher than projected, as shown in Table 2 below.

Table 2. District's Estimated and Final Expenditures, 2023-24

Unrestricted and Restricted Expenditures	Estimated Actuals	Unaudited Actuals	Variance (\$)	Variance (%)
Certificated Salaries	\$50,358,364	\$52,040,933	-\$1,682,569	3.3%
Classified Salaries	\$19,831,413	\$20,602,653	-\$771,240	3.9%
Employee Benefits	\$36,726,392	\$37,435,815	-\$709,422	1.9%
Books and Supplies	\$7,602,081	\$5,472,629	\$2,129,452	-28.0%
Services and Other Operating Expenditures	\$25,171,119	\$19,500,140	\$5,670,979	-22.5%
Capital Outlay	\$3,555,583	\$3,327,041	\$228,542	-6.4%
Other Outgo (excluding Transfers of Indirect Costs)	\$2,468,662	\$4,717,754	-\$2,249,092	91.1%

Unrestricted and Restricted Expenditures	Estimated Actuals	Unaudited Actuals	Variance (\$)	Variance (%)
Other Outgo - Transfers of Indirect Costs	-\$70,120	-\$175,004	\$104,884	149.6%
TOTAL EXPENDITURES/TRANSFERS	\$145,643,494	\$142,921,961	\$2,721,533	-1.9%

Source: Adapted from district-provided documents.

These large variances in estimated revenues and expenditures indicate a lack of budget monitoring activities throughout the year, as shown in Table 3 below.

Table 3. District's Estimated and Final Revenues and Expenditures, 2023-24

	Estimated Actuals	Unaudited Actuals	Variance (\$)	Variance (%)
Unrestricted and Restricted Revenue				
LCFF Sources	\$105,259,739	\$101,462,911	\$3,796,828	-3.6%
Federal Revenue	\$8,655,152	\$7,811,085	\$844,067	-9.8%
Other State Revenue	\$30,417,795	\$31,926,087	-\$1,508,292	5.0%
Other Local Revenue	\$8,685,011	\$11,628,098	-\$2,943,087	33.9%
TOTAL REVENUES	\$153,017,696	\$152,828,181	\$189,516	-0.1%
Unrestricted and Restricted Expenditures				
Certificated Salaries	\$50,358,364	\$52,040,933	-\$1,682,569	3.3%
Classified Salaries	\$19,831,413	\$20,602,653	-\$771,240	3.9%
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Books and Supplies	\$7,602,081	\$5,472,629	\$2,129,452	-28.0%
Services and Other Operating Expenditures	\$25,171,119	\$19,500,140	\$5,670,979	-22.5%
Capital Outlay	\$3,555,583	\$3,327,041	\$228,542	-6.4%
Other Outgo (excluding Transfers of Indirect Costs)	\$2,468,662	\$4,717,754	-\$2,249,092	91.1%
Other Outgo - Transfers of Indirect Costs	-\$70,120	-\$175,004	\$104,884	149.6%
TOTAL EXPENDITURES/TRANSFERS	\$145,643,494	\$142,921,961	\$2,721,533	-1.9%
NET INCREASE/DECREASE IN FUND BALANCE	\$7,374,203	\$9,906,220	-\$2,532,017	34.3%

Source: Adapted from district-provided documents.

Additionally, restricted resource balances increased from \$48.3 million in the estimated actuals to \$50.3 million in the unaudited actuals and are projected to increase further to \$57 million in 2024-25.

Interview responses indicate that business and program staff do not regularly meet to review and monitor district costs, including those related to special education, transportation, food service, and expenditures associated with LCAP goals and actions. Additionally, restricted program balances are not jointly reviewed and monitored to ensure that available resources are expended within the required timelines.

This lack of collaboration may be attributed to turnover in upper management and the absence of consistent leadership to execute and oversee plans. While restricted fund balances are communicated to staff and the governing board through interim reports, the absence of leadership resulted in plans for the use of allocated Expanded Learning Opportunities funding not being implemented within the required timelines. As a result, students did not receive the after-school and summer school enrichment services that the funding was intended to provide, and the district must return \$7.8 million to the state.

Enrollment and Budget Alignment

Accurate enrollment projections are essential for school district funding, as funding is directly tied to student enrollment. These projections should be based on historical data and calculated using industry-standard methods. Enrollment must be collaboratively tracked and monitored monthly across divisions throughout the school year. Failure to accurately estimate enrollment — whether under- or overestimated — can lead to inaccurate revenue projections and, ultimately, a misaligned budget.

Sharing enrollment information among the divisions is crucial for determining whether increases or decreases will have a material impact on the budget and for informing future planning efforts. This collaborative approach ensures that changes in enrollment are addressed proactively to support effective financial and operational decision-making.

The district operates an Enrollment Center within the Academic Services Division. The center's staff provide customer service, process new student registrations, administer inter- and intradistrict transfers, and maintain student records. Each January, the Enrollment Center develops annual enrollment projections and communicates them to the Academic Services, Human Resources, and Business Services divisions. However, beyond these annual projections, the Enrollment Center does not regularly share enrollment information with the Business Services Division.

During interviews, Academic Services Division staff indicated they anticipate an enrollment increase of 200-300 students for the 2025-26 school year. However, FCMAT's review found that the Business Services Division used a flat enrollment figure for the LCFF revenue projections for 2024-25, 2025-26 and 2026-27. This figure not only conflicts with the Academic Services Division's projections but also fails to align with the district's historical enrollment trend. Over the past three years, student enrollment has decreased by 170 students.

Recommendations

The district should:

1. Develop a plan to ensure that staff from the Business Services and Academic Services divisions meet regularly to review and monitor the budgeted allocations and costs of restricted programs.
2. Ensure that staff from the Academic Services, Business Services, and Human Resources divisions collaboratively develop, monitor and update enrollment projections and meet to discuss these issues at least monthly.

Accounts Payable

The Business Services Division oversees the accounts payable function, which involves accurately tracking amounts owed to vendors, ensuring proper approval of vendor payments, and processing those payments in a timely manner. The accounts payable process begins when a purchase is made to obtain supplies or services from a vendor. Once services are rendered or goods are received, proof of receipt and vendor invoice are submitted to accounts payable staff, verified against the purchase order, and subsequently processed for payment.

The Business Services Division has two accounts payable technicians (1.5 FTEs), who have been in their positions for 1.5 years and three months, respectively. The Child Nutrition Services Department has one accounts payable technician (1.0 FTE) who has been in the position for 11 years.

When the most senior Fiscal Services Department accounts payable technician started in their role, the division had a backlog of unpaid invoices and lacked a procedures manual for processing payments. The Child Nutrition Services Department accounts payable technician provided some training over the course of a few days while they simultaneously managed their own departmental duties. The best practice is to house all like positions within the same division to ensure consistent and ongoing training for all employees, even if some duties vary by department.

Cross-Training

Cross-training involves training employees to perform tasks outside their designated job description. This practice ensures continuity of operations by enabling a second individual to step in and perform another employee's duties when the primary employee is unavailable. Having multiple employees trained for the same tasks also provides a built-in system of checks and balances, allowing for the detection and correction of errors or irregularities.

FCMAT was provided with a list of staff in the Business Services Division who have received cross-training. However, interview responses indicated that staff rarely help in areas outside their regular job duties. As a result, they have not retained specific knowledge from the cross-training sessions.

In interviews, staff indicated that no one is cross-trained for the purchasing/accounting technician position, and the majority of the knowledge required to manage the district's purchasing functions resides with a single individual. Without cross-training, the district lacks coverage for this position, leaving critical duties unfulfilled if the purchasing/accounting technician is unavailable, absent or leaves the district.

It is imperative that the district prioritize cross-training for the purchasing/accounting technician position to mitigate the risk of significant disruptions in the procurement of goods and services. Although a review of purchasing practices and procedures was not within the scope of this report, FCMAT included the purchasing/accounting technician in interviews because the position is part of the Business Services Division.

Internal Controls

Internal control refers to the procedures and protocols used by an organization to protect its assets and ensure efficient operations. Examples of control activities include the separation of duties, which prevents any single employee from managing a transaction from start to finish, and the establishment of written processes and procedures.

Due to the nature and volume of the work, the accounts payable function is inherently at high risk for errors and fraud. To mitigate these risks, robust internal controls must be implemented to ensure that only legitimate and accurate invoices are authorized for payment.

Interviews with staff indicated that they had not been trained on fraud prevention. Staff need to be trained on fraud prevention measures and instructed on how to perform their accounts payable responsibilities in alignment with established processes and procedures. Adherence to internal controls and regular training is critical to maintaining accuracy and reducing the risk of fraudulent activity within the accounts payable function.

Procedures Manual

At the time of FCMAT's fieldwork, the Fiscal Services Department did not have a written procedures manual because management had not directed staff to create comprehensive documentation of the department's processes and procedures. The lack of a written procedure manual exposes the district to risks such as work stoppages and errors, especially during position vacancies or staff leaves of absence, when substitutes or colleagues may be unclear on the accounts payable function.

Credit Cards

The district participates in the California Department of General Services' CAL-Card program, which provides credit cards for use by state government entities, including school districts. Cal-Cards can be used wherever Visa is accepted and are typically issued to employees to facilitate purchases from vendors that do not accept purchase orders or to expedite certain transactions, such as conference registration fees.

Participation in the CAL-Card program typically comes at no cost to school districts; however, invoices outstanding for more than 45 days are subject to late penalties. At the time of FCMAT's fieldwork, the district had a total of 61 credit cards, nine of which were designated for staff to check out for travel-related expenses. In comparison, the district had 34 credit cards at the time of the 2009 FCMAT report.

CAL-Cards must be issued in the name of the individual cardholder, with each card configured with a maximum limit for single transactions, as well as daily, monthly, quarterly and annual spending caps. The school district can further regulate usage by applying merchant codes to restrict the types of allowable purchases.

When used appropriately and supported by proper internal controls, CAL-Cards can be an efficient tool for acquiring goods and services in a timely manner. However, without adequate internal controls, district credit cards can be used to circumvent established purchasing processes and procedures. Consequently, school districts participating in the CAL-Card program must implement and enforce policies and procedures to ensure the appropriate use of these cards.

Board Policy and Administrative Regulations

The district lacks a board policy (BP) governing its Cal-Card program, which is contrary to best practice. To address this, the district needs to develop a board policy and an accompanying administrative regulation (AR) and incorporate them into its Board Policy Manual. The board policy should clearly define the responsibilities of employees issued credit cards and require the superintendent or their designee to develop administrative regulations and credit card use guidelines that:

1. Identify the individual, by title, responsible for overseeing the credit card program and monitoring expenditures.

2. Specify which employees are authorized to use credit cards.
3. Clearly define approved and prohibited uses, along with the consequences for misuse.
4. Outline required processes and procedures, including the retention and submission of supporting documentation to accounts payable staff.
5. Establish procedures for the proper supervision and use of credit cards.
6. Include other relevant guidelines governing credit card use and accountability.
7. Require a signed and dated cardholder acknowledgment form before issuing a credit card, indicating the cardholder's receipt of the card and their acceptance and understanding of the guidelines for use.

The district's procedures for credit card use were last revised in June 2023 and are posted on the Purchasing Department's web page. However, the absence of a comprehensive board policy or administrative regulation beyond BP 3350⁵ has contributed to deficiencies in oversight. This lack of governance is reflected in the district's independent audit report for the fiscal year ending June 30, 2023, which included a finding related to insufficient internal controls over credit card expenditures.⁶ As stated in the report, during a test of 45 disbursements, the auditor found the following 12 exceptions:

- Eight expenditures were approved after [the] expenditures had already been incurred.
- Two credit card charges included costs for nondistrict employees, such as an employee's spouse.
- One credit card charge was for [the] purchase of Amazon gift cards.
- One credit card charge was not supported by the original receipts.

The auditor recommended that the district communicate and clarify its credit card policy to ensure all employees with access to credit cards understand and follow proper procedures.

Without a comprehensive board policy and administrative regulation outlining the appropriate use and management of credit cards, employees and staff are likely to remain unclear about the correct procedures. This lack of clarity increases the risk of repeated audit findings and potential misuse of district resources.

Travel and Conferences

Staff development and training are essential for enhancing employee skills, improving job satisfaction and increasing productivity. While employees interviewed indicated that they are regularly encouraged to attend training opportunities, they also noted challenges in accessing these opportunities. Specifically, the process for approving training requests, registering for workshops and conferences, and arranging travel was cited as a significant barrier due to the district's practice of requiring board approval for all travel requests before registration fees are paid or travel arrangements made.

The district's practice for approving travel and conferences contradicts BP 3350, which states, in part:

The Superintendent or designee shall establish procedures for the approval of travel requests and the submission and verification of expense claims. He/she also shall establish reimbursement rates in accordance with law and Board policy.

⁵Board Policy 3350 governs travel and allows the use of district credit cards for authorized district business.

⁶Eide Bailly LLP. (2024, April 19). *Independent Auditor's Report on the Adelanto Elementary School District for the Fiscal Year Ended June 30, 2023* (p. 112). Available at <https://resources.finalsite.net/images/v1732127126/aesdnet/n04r9fxmqmkmxqtsi2nq/2023AuditReport.pdf>

An employee shall obtain approval from the Superintendent or designee prior to traveling.

The Superintendent or designee may approve travel requests in accordance with the adopted budget and, upon determining that the travel is authorized or assigned by the employee's supervisor, is necessary to attend a conference or other staff development opportunity that will enhance employee performance and/or is otherwise necessary to the performance of the employee's duties.

Travel expenses not previously budgeted may be approved on a case-by-case basis by the Superintendent or designee if he/she determines that the travel is essential and that resources may be obtained or redirected for this purpose.

All out-of-state travel for which reimbursement will be claimed shall be approved in advance by the Board.

[Emphasis added by FCMAT.]

Administrative Regulation 4131.33 Conference/Workshop Attendance (adopted in 1995), reinforces BP 3350 by requiring employees to "submit a Conference/Workshop Attendance request form to the Superintendent or designee for approval before making any travel arrangements to attend."

Board policy 3350 and AR 4131.33 align with the best practice of delegating approval of travel within California to the superintendent or their designee. However, the district is not following this policy or regulation. Several staff members noted that the district has missed training opportunities and "early-bird" registration discounts because all travel requests are sent to the board for approval.

Board policy and administrative regulations should align with the district's actual practices. If the board requires preapproval of all travel, both BP 3350 and AR 4131.33 should be updated to reflect this requirement. However, FCMAT believes that the district should adhere to its current policies because they are consistent with best practices.

The current board policy, revised in 2023, specifies that only out-of-state travel requires advance approval from the board.

Recommendations

The district should:

1. Establish and provide fiscal services staff with written procedures and training on the accounts payable process.
2. Review the current practice of requiring board preapproval for all travel requests and consider limiting board preapproval to out-of-state travel.
3. If the current practice of board preapproval is retained, revise BP 3350, its associated administrative regulation and AR 4131.33 to ensure alignment.
4. Recommend and implement a credit card policy for board approval, update existing procedures to align with the policy, and communicate it to all employees while ensuring consistent enforcement.

Accounts Receivable

School districts collect payments from various activities, including student fundraisers, meal services, retiree health benefit payments, and developer fees. The Fiscal Services Department is responsible for managing the accounts receivable function, which involves organizing and processing these funds, as well as other amounts owed to the school district by external entities. Payments may be received through a variety of means, including electronic transfers, checks, and cash.

Key duties associated with accounts receivable and cash collections typically include issuing and sending invoices, collecting cash receipts, depositing funds into bank accounts or the county treasury, recording these deposits in the financial system, reconciling accounts, and establishing accruals for outstanding balances due at the end of the year. Effective accounts receivable policies and procedures are crucial to ensure that revenue accounts are regularly updated and closely monitored.

Internal Controls

Effective management of cash and deposits requires robust internal controls, including the separation of duties and a secure chain of custody. Separation of duties ensures that different individuals are responsible for counting and independently verifying funds received, which should be documented through cash tally records, reconciliation reports, and deposit transactions. A clear chain of custody protects funds as they move from receipt to deposit, using measures such as sealed deposit bags, locked cash bags, secure storage locations, and documented transfers from one person to another.

The district has weaknesses in its internal controls related to cash handling. Interviews with staff indicated that cash and checks received from schools are placed in regular envelopes and picked up by a warehouse person, who brings them to the district office. The warehouse person may not be aware of the cash and checks in the envelope and does not sign for the items. This employee also transports paychecks to schools, which are not signed for or kept in locked bags.

As previously noted, the Fiscal Services Department does not have a written procedures manual. The lack of a written procedure manual exposes the district to risks such as work stoppages and errors, particularly during position vacancies or staff leaves of absence, when substitutes or colleagues may be unclear on the accounts receivable process. A written procedures manual is essential for establishing strong internal controls by clearly outlining separation of duties and specific cash handling procedures.

Recommendations

The district should:

1. Transport cash and checks between schools and the district office using sealed deposit bags or locked cash bags.
2. Require the recipient of cash and checks to sign for the items upon receipt.
3. Establish and provide fiscal services staff with written procedures on the accounts receivable process.

Position Control

Position control is a system for tracking information based on the number of positions rather than the number of employees. This system includes creating, maintaining and monitoring positions and their associated budgets. It is the primary method for tracking all jobs within an organization, regardless of whether a specific position is currently filled.

An effective position control system is crucial for managing salary and benefit costs and ensuring these expenditures are accurately reflected in the school district's budget. Salaries and benefits typically account for the largest part of school district budgets, averaging approximately 86% of unrestricted general fund expenditures in school districts throughout California.⁷ Consequently, accurate projections of these costs are critical and depend on reliable data.

A comprehensive position control system also helps prevent the omission of annual expenses tied to positions, such as substitutes, stipends, vacation pay, step-and-column changes, and other items related to salaries and benefits outlined in the school district's collective bargaining agreements.

In school districts, effective management of position control requires collaboration between the human resources and business services divisions. Additionally, all school, department and division leaders share responsibility for ensuring adherence to position control policies and procedures.

Internal Controls

Separation of duties is a fundamental principle of internal controls and is critical for proper position control. Dividing position control functions among individuals and across the business services and human resources divisions helps prevent fraud, errors and the misuse of resources.

Internal controls for position control ensure that only board-authorized positions are entered in the system, that the human resources division hires only authorized positions, and that payroll payments only for employees hired into those positions. However, the district lacks formal processes and procedures for coordinating position control between its Business Services and Human Resources divisions.

Table 4 below outlines a suggested distribution of responsibilities between the Business Services and Human Resources divisions to help establish an effective internal control structure for position control.

Table 4. Suggested Distribution of Responsibilities Between Human Resources and Business Services

Task	Responsibility
Approve or authorize position	Governing Board or Designee
Input approved position into position control, with estimated salary/budget and a unique number for every position	Human Resources Division
Review salary/account codes	Business Services Division
Enter demographic data, including: • Employee name • Employee address • Social security number • Credential classification • Salary schedule placement • Annual review of employee assignments	Human Resources Division

⁷Ed-Data. (2023). *General fund expenditures by object code, 2022-23*. Available at https://www.ed-data.org/state/CA/ps_MTE3MDA5

Task	Responsibility
Update employee benefits Update salary schedules	Human Resources or Business Services division
Review and update employee work calendars Update employee step and/or column placement	Human Resources Division
Account codes Budget development Budget projections Multiyear projections Salary projections	Business Services Division

Source: FCMAT.

Except for cabinet-level positions, the district board does not approve new employees before they begin work. The best practice is for the board to approve all new employees prior to hiring. This ensures the board is aware of and approves of the hiring and understands its impact on the budget.

Both the director of fiscal services (business services) and the personnel analyst (human resources) attach positions to employees. As shown in Table 4 above, the best practice is to assign this responsibility to a single division or department to ensure proper internal controls, accountability and consistency.

District Position Control System

A fully functioning position control system helps school districts maintain accurate budget projections, employee demographic data and salary and benefit information. The system should be used to update the budget at each reporting period to ensure accuracy and consistency.

Position control files must be updated regularly to maintain their accuracy. Updates should reflect the elimination of obsolete positions, the addition of new board-approved positions, changes in funding sources, changes in statutory and health and welfare benefit rates, and any other adjustments that impact salaries and benefits for the budget year.

The district uses the Employee-Position Information Collaborative System (EPICS), the position control system within Financial 2000, its financial management system. However, staff indicated that positions are not reconciled but are instead rolled forward from year to year.

The district has a history of not removing vacant positions from its position control system. According to reports provided to FCMAT, the system reflected 136 vacant positions in 2023-24, representing 85.95 FTEs and nearly \$3 million. In 2024-25, the system shows 125 vacant positions, representing 101.44 FTEs and approximately \$5.7 million.

Staff indicated that they manually adjust the budget to account for these vacancies — a process that is prone to errors. Such errors can lead to over-budgeting, resulting in unexpected increases in the fund balance, or under-budgeting, causing unexpected shortfalls and reliance on the general fund ending balance. In either case, the accuracy and reliability of information provided by the business office is compromised.

Recommendations

The district should:

1. Review its position control process to ensure proper separation of duties.
2. Consider having the board approve all new employees before they begin work in the district.
3. Regularly review and remove obsolete positions from the position control system.

Payroll

Compensating employees for their work is one of a school district's most critical functions. The payroll process requires seamless collaboration among divisions, departments and schools, as well as ongoing staff training. It is both highly detailed and technically complex, with short turnaround times between payroll cycles. Success relies on strict adherence to established calendars and deadlines.

The complexity of the payroll process increases significantly when new positions are created, employee assignments are revised, salary increases are negotiated, or unique compensation agreements are implemented. These situations make the payroll process particularly vulnerable to errors. Ensuring that key staff members receive proper training is crucial to ensuring accuracy and maintaining a smooth workflow.

Key payroll activities include but are not limited to:

- Establishing a payroll calendar and setting related deadlines for processing.
- Reviewing personnel requisition forms from human resources to ensure all employees are paid accurately and that terminations are processed in a timely manner.
- Processing employee deductions, such as taxes, retirement contributions and benefits.
- Tracking absences, sick leaves, and vacation accruals.

Payroll Process and Staffing

The payroll process involves precise and sometimes complex calculations of total earnings, retirement contributions, taxes, and other withholdings. The district's payroll functions are carried out by three full-time payroll technicians, each with distinct responsibilities: one processes contracted certificated payroll, another processes contracted classified payroll, and the third manages substitute payroll for both certificated and classified employees.

Dividing payroll alphabetically by employees' last names would improve operational efficiency. This approach ensures that all payroll technicians are trained to handle all types of employee positions. With this cross-training, three payroll technicians should be sufficient to process payroll for the district without requiring significant overtime. While overtime seemed excessive under the staffing levels in 2022-23, the amounts worked in 2023-24 and 2024-25 to date are more reasonable.

Payroll Calendars

The district maintains a calendar of scheduled payroll dates for certificated and classified contracted employees, and a calendar for certificated and classified substitute employees. The calendars include the payroll cycle, pay month, reporting period, district cutoff (due) date for time sheets, and pay dates for both certificated and classified contract employees.

While some instructions are noted on time sheets and timeline memos, the district lacks formal, written processes, procedures or desk manuals for payroll beyond the payroll calendars. Documentation reviewed by FCMAT suggests that the district is not adhering to established payroll timelines and has weaknesses in its internal controls.

Internal Controls

FCMAT identified several internal control weaknesses in the district's payroll process. One key issue relates to Section 5.4 of the collective bargaining agreement between the district and its classified staff, which mandates that staff be compensated within five workdays following a payroll error.

To correct payroll errors, payroll staff calculate the net pay and request a handwritten check from a local bank account (revolving fund) to issue to the employee. The payment is then processed through the payroll system to ensure accurate financial recording, as well as proper retirement and tax reporting. Finally, the director of fiscal services prepares and signs the check.

Although this process is allowable, it should be used sparingly. Whenever possible, the district should use the two supplemental payrolls available through the San Bernardino County Superintendent of Schools (SBCSS) or issue an accounts payable check for the net amount. The district did not provide documentation on the frequency of handwritten checks.

To ensure separation of duties, when a handwritten check is necessary, the director of fiscal services should submit the check and supporting documentation to the assistant superintendent of business for review and signature, rather than signing it themselves.

FCMAT also identified three instances where employees received handwritten checks for work that fell within the routine payroll period, which should have been paid on the contracted monthly pay date, as shown in Table 5 below. Although the district issued handwritten checks dated August 30, 2024, all three time sheets were stamped as received on September 12, 2024.

In two of these cases, the overtime listed on the time sheets occurred after the checks were issued, indicating that the district issued handwritten checks for work that had not yet been performed.

Table 5. Handwritten Checks Issued Off Cycle and/or Issued Prior to Service Rendered, 2024

Employee	Dates worked	Date Received in Payroll	Cutoff Date according to calendar	Pay Date according to calendar	Date Paid
1	8/14 – 8/20/24	9/12/24	9/13/24	9/30/24	8/30/24
2	8/12 – 9/4/24	9/12/24	9/13/24	9/30/24	8/30/24
3	8/10 – 9/5/24	9/12/24	9/13/24	9/30/24	8/30/24

Source: Adapted from district-provided documents.

Recommendations

The district should:

1. Consider dividing payroll among the technician positions alphabetically by employee last name rather than by employee classification.
2. Process payroll according to the district's payroll calendars.
3. Consider using supplemental payroll runs and accounts payable to process off-schedule paychecks to minimize the use of the revolving bank account.
4. Continue having the director of fiscal services prepare handwritten checks.
5. Require the assistant superintendent of business to sign handwritten checks issued from the revolving bank account.

Human Resources Division Processes and Procedures

Functions pertaining to human resources are critical to a school district's daily operations, affecting every level of the organization. The Human Resources Division is responsible for coordinating all aspects of personnel services, including employee recruitment, selection, onboarding and training.

Human resources staff help with employee evaluation and management processes and oversee employee benefits and salaries. They also develop and implement policies and procedures to ensure compliance with collective bargaining agreements and labor laws and regulations. School districts rely on their Human Resources divisions to effectively manage personnel matters and develop a high-performing workforce.

Human Resources Division Organizational Structure

The district's Human Resources Division is supported by eight employees. The executive assistant (1.0 FTE), personnel/credential analyst (1.0 FTE), personnel specialist (1.0 FTE), personnel technicians (3.0 FTEs), and the clerk/receptionist (1.0 FTE) all report to the assistant superintendent of human resources (1.0 FTE).

At the time of FCMAT's fieldwork, the interim assistant superintendent had been in the role for approximately 18 days. Before this, the previous interim assistant superintendent of human resources served for about two months prior to transitioning to the role of interim superintendent. Except for this brief period, the Human Resources Division has been without consistent leadership for over a year.

This lack of stability has occasionally required human resources staff to make decisions and carry out processes without approval from an immediate supervisor. While staff indicated that a former assistant superintendent of human resources had established strong processes within the division, the prolonged absence of consistent leadership increases the risk of inaccurate practices and contributes to staff working in isolation from one another.

Working Hours

The Human Resources Division's web pages appear up to date and relatively easy to navigate. However, business hours are not listed on either the district website or the human resources web pages. During interviews, staff indicated that human resources staff work until 3:30 p.m., while the district's main phone line states the district office is open from 8 a.m. to 4 p.m.

The best practice is for human resources staff to be available during standard business hours to support district employees and the public. Doing so promotes good customer service and ensures that employees and community members receive timely assistance.

Recruitment and Hiring Practices

Through interviews with staff and a review of district-provided documents, FCMAT determined that the district's overall recruitment and hiring processes appear to be sound. However, Human Resources Division staff do not revoke interview panel members' access to confidential interview materials, including interview questions and the notes of all panel members, after the interviews conclude. This practice compromises the confidentiality of the process and exposes the district to potential litigation.

Staffing Roles and Responsibilities

The Human Resources Division assigns personnel duties among 5.0 FTEs, largely based on whether they pertain to certificated or classified employees.

- The personnel/credentials analyst manages the hiring of contracted certificated personnel.
- The personnel specialist oversees the hiring of classified personnel.
- One personnel technician supports the personnel specialist with classified hiring duties.
- One personnel technician is responsible for hiring substitute classified personnel and volunteers.
- One personnel technician handles the hiring of certificated substitute personnel.

Cross-Training

There is no cross-training among staff positions in the Human Resources Division. Staff expressed confidence in their ability to cover for each other, noting that they rarely take extended time off. As a result, they report that they are typically able to catch up on work upon their return without significant delays.

While some staff mentioned that cross-training had been discussed, they expressed comfort with their assigned roles — whether classified or certificated — and did not feel it was necessary. Staff also indicated that the personnel/credentials analyst and the personnel specialist are capable of covering for each other when needed.

Based on interviews and a review of district-provided documents, FCMAT believes the Human Resources Division could improve operational efficiency by assigning responsibilities alphabetically according to employees' last names rather than dividing them by classified or certificated status. This approach would also help facilitate cross-training and reduce service disruptions during staff absences or periods of high workload.

Recommendations

The district should:

1. Consider aligning the operating hours of the Human Resources Division with those of the district office and ensure they are clearly noted on their web pages.
2. Ensure that interview panel members' access to the documents is removed at the conclusion of the hiring process.
3. Consider dividing duties alphabetically by employee last name rather than by employee classification.

Job Descriptions

School districts are required to develop and maintain job descriptions for all staff positions. This duty is often mandated by state and federal employment laws and regulations, such as the Fair Labor Standards Act, which requires employers to accurately classify positions and pay employees based on their job duties and responsibilities. Up-to-date job descriptions are essential for recruitment and integral to effective personnel management.

Key Elements of Job Descriptions

Each job description should provide candidates and employees with a clear understanding of the position and its responsibilities. A comprehensive job description will typically include the following key elements:

- **Job Title:** The job title should accurately reflect the position and its responsibilities. This can help ensure compliance with state and federal employment laws, such as those related to wage and hour regulations and overtime eligibility.
- **Purpose:** The job's purpose should be clearly defined, including the position's overall goals and objectives. This can help ensure that the position is properly classified and compensated in accordance with applicable employment laws and regulations.
- **Duties and Responsibilities/Essential Functions:** A thorough description of the position's specific duties and responsibilities should be included, outlining the tasks and functions that the employee will be responsible for. This can help ensure that the position is classified correctly and that employees are paid in accordance with their job duties and responsibilities.
- **Minimum Qualifications:** The minimum qualifications required for the position should be clearly stated, including the education, experience, credentials or certifications necessary for the job. This can help ensure compliance with employment laws related to hiring and equal employment opportunity.
- **Preferred Qualifications:** Any preferred qualifications, such as additional education or experience that may be beneficial for the position, can also be included if they do not discriminate against any classes of people who are protected under employment laws.
- **Working Conditions:** A description of the working conditions associated with the position should be included, such as the physical demands of the job, work schedule, and any other relevant information. This can help ensure compliance with employment laws related to workplace safety and with accommodations for employees with disabilities.

Use of these key elements can help school districts ensure that they are in compliance with legal requirements and guidelines. School districts can also use their job descriptions to set goals and objectives to align employees' performances with the organizations' goals and desired outcomes. Moreover, job descriptions can identify areas where an employee may need additional training or development. Management can help employees who are not meeting the requirements outlined in their job descriptions by providing them with feedback and coaching to improve their skills.

A review of the job descriptions for the Human Resources and Business Services divisions indicates that the format generally includes the key elements listed above. However, the job description for the assistant superintendent of business services does not include information on working conditions. This omission could hinder the district's ability to identify the role's essential functions during the interactive process and may also expose it to potential legal challenges under the Americans with Disabilities Act (ADA).

Business Services and Human Resources Job Descriptions

The district's Human Resources Division is responsible for maintaining accurate, up-to-date, and board-approved job descriptions. Up-to-date job descriptions are vital for attracting qualified candidates and providing employees and managers with guidance. Updated job descriptions also ensure that expectations and responsibilities are clearly defined, fostering accountability and alignment with organizational goals.

The best practice is to update job descriptions annually or whenever there is a meaningful change in a position's responsibilities. When creating or revising job descriptions, include the dates they were created, last reviewed or revised, and approved by the board. This practice helps ensure that job descriptions remain relevant and aligned with the organization's current needs.

Job descriptions are not posted on the district's website, preventing FCMAT from reviewing those for other divisions or departments. Of the job descriptions provided to FCMAT, most have not been updated in years, and many do not include the date the job description was created, revised or approved by the board. Some lack dates entirely. Without this information, it is impossible to determine when these job descriptions were created or how long they have been outdated.

Examples of Inaccuracies in District Job Descriptions

Interviews with staff and a review of the job descriptions provided to FCMAT revealed that some job descriptions are inaccurate. Specific examples include the following positions:

- **Assistant Superintendent, Business Services:** The job description lacks information about working conditions or the physical abilities required to perform the role. This omission could hinder the district's ability to identify the role's essential functions during the interactive process and may expose it to legal challenges under the ADA.

In addition, the job description states that the position's salary is negotiated; however, a board-approved salary schedule for the position, dated June 27, 2023, is posted on the district's website.

- **Assistant Superintendent of Human Resources:** The job description for this position does not specify whether it is certificated or classified. However, it lists "three years of successful Principalship experience" as an essential job requirement and includes "successful teaching and administrative experience in elementary/secondary (K-8) schools" and "California multiple or single subject teaching credential" as preferred qualifications.

Both the California Public Employees Retirement system (CalPERS) and the California State Teachers Retirement system (CalSTRS) consider this a classified position. Consequently, the district needs to designate this position as classified because reporting it incorrectly could negatively affect the employee's retirement.

A member of the CalSTRS defined benefit program who is employed by a school district to perform service that requires membership in a different public retirement system (such as CalPERS) may choose to continue receiving credit under the CalSTRS defined benefit program. To do so, the employee must complete an irrevocable retirement system election form (ES 0372) within 60 days of being hired into a position requiring CalPERS membership. The completed form must be submitted to CalSTRS within 60 days of the signature date.

If the CalSTRS member does not choose to remain in CalSTRS, all service subject to CalPERS coverage will be reported to that retirement system in accordance with EC 22508, 22508.5 and 22509.

- **Budget Technician:** Interviews with staff indicate that the actual duties performed by the budget technician in the Academic Services Division are not aligned with the budget technician job description.
- **Executive Assistant II:** The job description states that this position is on the classified management/confidential salary schedule and is responsible for maintaining the confidentiality of privileged and sensitive information. However, it does not explicitly state that the position involves access to collective bargaining information, a key factor in determining whether an employee qualifies as “confidential” under the Government Code (GC).

While school districts often assume a position is “confidential” if it has access to sensitive information, such as personnel files, this assumption does not align with the legal definition of a “confidential employee.” As defined in GC 3513(f), a “confidential employee” is:

Any employee who is required to develop or present management positions with respect to employer-employee relations or whose duties normally require access to confidential information contributing significantly to the development of management positions.

This definition does not encompass duties involving information that must remain confidential under privacy statutes, regulations, or departmental policies, such as personnel records, investigative data, or other privileged information unrelated to employer-employee relations. While these duties may involve maintaining confidentiality, they do not meet the Government Code definition of a “Confidential Employee.”

- **Payroll Technician:** The job description states that this position is responsible for “assisting eligible individuals in the preparation or enrollment applications and the completion of other employee benefits materials” and “review[ing] payroll and benefit documents for accuracy and completeness, and forward the material to appropriate carriers.” Interviews with staff indicate that these duties are specific to non-health and welfare programs, while similar duties for health and welfare programs are performed by the director of risk management/benefits, with support from the benefits technician.
- **Personnel/Credentials Analyst:** The job description states that this position is responsible for receiving, reviewing and processing classified employee positions. However, interviews with staff indicate that these tasks are performed by the personnel specialist and personnel technicians who oversee classified employees.

Additionally, the description includes responsibility for coordinating the assignment and tracking of mandated training for employees using the Target Safety Program. Interviews with staff suggest this task is now managed by the director of risk management/benefits with support from the benefits technician.

- **Personnel Specialist:** The job description states that this position is responsible for coordinating the assignment and tracking of mandated training for employees using the Target Safety Program. Interviews with staff indicate that this task is now managed by the director of risk management/benefits, with support from the benefits technician.

- **Purchasing/Accounting Technician:** The job description states that this position is responsible for tagging equipment, updating inventory and driving a forklift if needed. However, interviews with staff indicate that these duties are performed by the warehouse person.

Additionally, staff also reported that the purchasing/accounting technician has assumed or been assigned responsibilities outside their job description. Examples include administering the district's credit card approval and distribution process, developing and updating purchasing procedures, creating and maintaining all vendor files, overseeing the buying process (preparation of bids, best pricing and quotes), and managing some grant proposals.

While aspects of most of these duties are incorporated into the purchasing/accounting technician job description, a lack of consistent leadership has led this position to assume additional responsibilities and to create and administer policies and procedures without review or approval by a supervisor or the board.

- **Warehouse Person:** Interviews with staff indicate that this position performs asset tagging, a duty not listed in the job description.

District Job Descriptions with Incorrect Supervisors

The following job descriptions do not accurately reflect the supervisor for each position:

- **Accounting Clerk:** The job description indicates that this position reports to the accountant. However, there is no accountant position in the district, and the Business Services Division organizational chart shows the position reports to the director of fiscal services.
- **Accounts Payable Technician:** The job description indicates that this position reports to the director of fiscal services. However, the accounts payable technician in the Child Nutrition Services Department reports to the director of child nutrition services.
- **Budget Technician:** The job description indicates that this position reports to the director of fiscal services. However, the Academic Services Division recently hired a budget technician who reports to the director of state and federal programs.
- **Executive Assistant II:** The district has three executive assistant II positions, all of which report to the assistant superintendent of their respective divisions: Human Resources, Business Services and Academic Services. However, the district does not have a distinct job description for each position.
- **Information Systems Technician:** The job description shows that this position reports to the information systems administrator. However, the information systems technician in the Child Nutrition Services Department reports to the director of child nutrition services.
- **Purchasing/Accounting Technician:** The job description shows that this position reports to the purchasing manager. However, there is no purchasing manager position within the district, and the Business Services Division organizational chart shows the position reports to the director of fiscal services.
- **Warehouse Person:** The job description shows the position reports to the purchasing manager. However, there is no purchasing manager position, and the Business Services Division organizational chart shows the position reports to the director of fiscal services.

District Job Descriptions Missing Dates

Most of the job descriptions provided to FCMAT were missing the date they were created, the date of any revisions, or the date they were approved by the board, including the following positions:

- **Assistant Superintendent of Human Resources:** The job description does not include the dates it was created, revised or approved by the board.
- **Personnel/Credentials Analyst:** The job description shows the position was established on July 8, 2004, and revised on August 4, 2006, and March 12, 2019. However, it does not list a board approval date.
- **Personnel Specialist:** The job description shows the position was revised six times between 1998 and 2019, but it does not list a board approval date.

Outdated District Job Descriptions

The following job descriptions are outdated and were last approved by the board on April 1, 2008:

- Accounting clerk.
- Accounts payable technician.
- Clerk III.
- Custodian.
- Information systems support technician.⁸
- Purchasing/accounting technician.
- Warehouse person.

Recommendations

The district should:

1. Review all job descriptions to ensure they include the correct supervisor, working conditions, and the dates the position was created, revised and approved by the board.
2. Revise the personnel/credentials analyst job description to specify that the position receives, reviews and processes certificated employee positions.
3. Revise the personnel/credentials analyst and the personnel specialist job descriptions to remove responsibilities related to mandated employee training.
4. Revise the payroll technician job description to clarify duties related to helping with employee benefits other than health and welfare.
5. Revise the job descriptions for the accounts payable technician, information systems support technician, custodian and budget technician to accurately reflect the supervisor. For positions housed in multiple divisions, consider revising the job description to read “reports to assigned site, program or department administrator.”

⁸During interviews, staff indicated that the information systems support technician job description was revised on 11/7/16; however, the revision date was not included on the job description, and there was no evidence to confirm that the revised job description was approved by the board.

6. Review the duties of the budget technician in the Academic Services Division to determine if they align with the job description or if the position requires reclassification.
7. Revise the purchasing/accounting technician and the warehouse person job descriptions to clarify the duties of each position and indicate that both report to the director of fiscal services.
8. Revise the assistant superintendent of business services job description to include working conditions and remove salary information.
9. Review and revise the assistant superintendent of human resources job description to remove references to certificated-specific job requirements or qualifications. Ensure the job description includes the dates of revision and board approval. Additionally, provide the employee in this position with information and documentation regarding CalSTRS/CalPERS options.
10. Review the job duties of the executive assistant II position to determine if the role includes tasks that meet the criteria for a confidential position. If so, revise the job description to include these responsibilities.

Desk Manuals

Desk manuals are documents created for each position that include step-by-step procedures for job duties and workflow diagrams. These manuals help employees understand their roles, tasks and timelines. Testing the manual's written procedures with another employee helps identify necessary revisions and facilitates cross-training. In addition, desk manuals:

- Help with training gaps that may arise after employee turnover.
- Provide guidelines for training, including cross-training.
- Preserve institutional knowledge.
- Reduce dependency on a single employee.
- Ensure employees follow the latest and most efficient procedures.
- Document and monitor the separation of duties.

Both the Human Resources and Business Service divisions lack comprehensive desk manuals containing step-by-step instructions for the tasks staff perform. However, during interviews, employees mentioned having personal notes or lists detailing their responsibilities. These instructions and documents are stored inconsistently — some are saved on a shared computer drive, while others are kept on individual desktops — making access and standardization difficult.

The purchasing/accounting technician has developed a purchasing manual that includes step-by-step instructions and policies specific to the purchasing process. However, this position still lacks a comprehensive desk manual covering all the duties and responsibilities associated with the role.

District staff need to create written, step-by-step procedures for each of their tasks and have colleagues test the procedures to identify any necessary revisions. These procedures should be regularly updated and stored on a shared drive to ensure accessibility for all support personnel. The division or department administrator should review and approve all desk manuals, as well as any other manuals used within the division or department, such as the purchasing manual, to ensure accuracy.

To expedite the completion of desk manuals and maintain consistency in format across all sections of the division or department, the district could consider using a third-party service. This approach would standardize documentation while allowing staff to remain focused on their assigned duties.

Recommendations

The district should:

1. Create desk manuals for each nonmanagement position that include step-by-step instructions and ensure these manuals are consistently reviewed and updated as needed.
2. Ensure all desk manuals are stored on a shared drive.
3. Assign the division or department administrator responsibility for reviewing and approving all desk manuals and any other manuals used within the division or department.

Appendix

Study Agreement

Study Agreement

FCMATFISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM STUDY AGREEMENT FOR MANAGEMENT ASSISTANCE

This study agreement, hereinafter referred to as Agreement, is made and entered into by and between the Fiscal Crisis and Management Assistance Team, hereinafter referred to as the Team or FCMAT, and the Adelanto Elementary School District, hereinafter referred to as the Client; collectively, FCMAT and Client are hereinafter referred to as the Parties. This Agreement shall become effective from the date of execution hereof by FCMAT.

1. BASIS OF AGREEMENT

FCMAT provides a variety of services to local education agencies (LEAs) as authorized by Education Code (EC) 42127.8(d). The Client has requested that the FCMAT assign professionals to study specific aspects of the Client's operations. The professionals will include FCMAT staff and may include professionals from county offices of education, school districts, charter schools, community colleges, other public agencies or private contractors. All professionals assigned shall work under the direction of FCMAT. All work shall be performed in accordance with the terms and conditions of this Agreement.

FCMAT will notify the Client's county superintendent of schools of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

1. Review operational processes and procedures in the Business Services Department and make recommendations for improved efficiency, if any, in the following areas:
 - Budget development.
 - Budget monitoring.
 - Position control.
 - Payroll.
 - Accounts payable.
 - Accounts receivable.
2. Review operational processes and procedures in the Human Resources Department and make recommendations for improved efficiency, if any.
3. Evaluate the current workflow and distribution of functions within and between the above departments and make recommendations for improved efficiency, if any.

4. The Team will present the final report to the district's board of trustees at a public meeting following the completion of the review.
5. Following the final report, FCMAT will provide the district's leadership with up to two days of on- or off-site technical assistance. The exact schedule for this technical assistance shall be mutually agreed to between the Team and the district.

B. Services and Products to be Provided

1. **Orientation Meeting**
The Team will conduct an orientation session at the Client's location to brief the Client's management and supervisory personnel on the Team's procedures and the purpose and schedule of the study. This orientation meeting is normally held at the beginning of fieldwork for the study.
2. **Fieldwork**
The Team will conduct fieldwork at the Client's office and/or school site(s), or other locations as needed. Limited fieldwork may also be conducted remotely via telephone or videoconferencing services, in addition to the Public Safety Considerations outlined in Section 13 below.
3. **Exit Meeting**
The Team will hold an exit meeting at the conclusion of the fieldwork to inform the Client of the status of the study. The exit meeting will include a review of the scope of work; outstanding items, including documents, data and interviews not yet received or held; and the estimated timeline for a draft report. The meeting will not memorialize details regarding findings because the Team's conclusions may change after a complete analysis is finished. Exceptions to this will be findings of immediate health and safety concerns for students or staff, and other time-sensitive items that include the potential for risk or exposure to loss.
4. **Exit Letter**
Approximately 10 business days after the exit meeting, the Team will issue an exit letter briefly memorializing the topics discussed in the exit meeting.
5. **Draft Report**
An electronic copy of a preliminary draft report will be delivered to the Client's point of contact identified below for review and comment.
6. **Final Report**
An electronic copy of the final report will be delivered to the Client's point of contact and to the Client's county superintendent of schools following completion of the study. FCMAT's work products are public and all final reports are published on the FCMAT website.
7. **Board Presentation**
Presentations to the Client's board are optional and are made at the request of the

Client. If a board presentation is requested, it will be noted in the scope and objectives of the study or can be added as a change in scope at a later date.

8. Follow-Up Review

If requested by the Client within six to 12 months after completion of the study, FCMAT, at no additional cost, will assess the Client's progress in implementing the recommendations included in the report. This follow-up support is primarily a document review-based study. Progress in implementing the recommendations will be documented to the Client in a FCMAT management letter. FCMAT will work with the Client on a mutually convenient time to return for follow-up support that is no sooner than eight months and no later than 18 months after the date of the final report.

3. **PROJECT PERSONNEL**

The personnel assigned to the study will be led by a FCMAT staff person (job lead) and will include at least one other professional. FCMAT will notify the Client of the assigned personnel when the fully executed copy of this Agreement is returned to the Client.

FCMAT will communicate to the Client any changes in assigned project personnel.

4. **PROJECT COSTS**

The cost for studies requested pursuant to EC 42127.8(d)(1) and 84041 shall be as follows:

- A. \$1,100 per day for each FCMAT staff member while on site conducting fieldwork. The cost of independent FCMAT consultants will be billed at their daily rate for all work performed. On-site is defined as either 1) physically at the Client's office or school site(s), or 2) in a scheduled virtual meeting with the Client's personnel, representatives or others associated with the scope of work pursuant to Section 13 below.
- B. All out-of-pocket expenses, including travel and its associated costs, and miscellaneous items necessary to complete the scope and objectives of the study.
- C. The applicable indirect rate at the time work is performed on the study will be added to all costs billed.
- D. The Client will be invoiced for 50% of the not-to-exceed cost shown below following completion of fieldwork (progress payment) and the remaining amount shall be due upon the issuance of the final report or presentation to the Client's board, whichever is later (final payment). The Parties agree that changes documented in a revised study agreement may change the original not-to-exceed amount shown below. If changes are made before or during fieldwork, the new not-to-exceed amount documented in such a revised study agreement will constitute the basis for the progress payment. If changes are made after fieldwork, 100% of the total changed value documented in a revised study agreement, less progress payments made, will constitute the final payment due. All payments shall be due immediately based on the terms of the invoice.

Based on the scope and objectives of the study, the total not-to-exceed cost of the study will be \$38,000.

- E. Any change to the scope of work will affect the total cost. Changes may include, but are not limited to, delays, revisions to the scope of services, and substitution or addition of personnel. The need for changes shall be communicated by FCMAT to the Client in advance in the form of a revised study agreement.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools, Administrative Agent, 1300 17th Street, City Centre, Bakersfield, CA 93301.

5. RESPONSIBILITIES OF THE CLIENT

- A. Return current organizational chart(s) that show the Client's management and staffing structure with the signed copy of this Agreement. Organizational charts should be relevant to the scope of this Agreement.
- B. Provide private office or conference room space for the Team's use during fieldwork.
- C. Provide for a Client employee to upload all requested documents and data to FCMAT's online SharePoint repository per FCMAT's instructions. Provide FCMAT with the name and email of the person who will be responsible for collecting and uploading documents requested by FCMAT with the signed copy of this Agreement.
- D. Provide documents and data requested on the Team's initial and supplementary document request list(s) by the date requested.

All documents and data provided shall be responsive to FCMAT's request, in quality condition, readable and in a usable form. With few exceptions, documents and data requested are public records and records maintained by LEAs in the routine course of doing business. Some data requested may require exporting LEA financial system reports to Microsoft Excel or another usable format agreed to by FCMAT.

All documents shall be provided to FCMAT in electronic format, labeled as instructed by FCMAT. Upon approval of this Agreement, access will be provided to FCMAT's online SharePoint repository, to which the Client will upload all requested documents and data.

- E. Ensure appropriate senior-level staff are available for the orientation and exit meetings.
- F. Facilitate access to requested board members, officers and staff for interviews.
- G. Facilitate access to requested information and facilities to include, but not be limited to, files, sites, classrooms and operational areas for observation.
- H. Review a draft of the report and return it to FCMAT by the date FCMAT requests with any comments regarding the accuracy of the report's data or the practicability of its recommendations. The Team will review this feedback in a timely manner and make any adjustments it deems necessary before issuing the final report.
- I. Return the requested evaluation survey to FCMAT as described below.

6. PROJECT SCHEDULE

Time is of the essence. The Parties acknowledge that the goal of the scope and objectives of the study under this Agreement is to produce a timely and thorough report that adds value for the Client. To accomplish this goal, the Parties agree to communicate and mutually agree to honor established time commitments. These commitments include the Client providing requested documents, setting and keeping interview appointments and returning comments on the draft report consistent with the established project schedule.

The following project schedule milestones will be established by FCMAT upon receipt of a signed Agreement from the Client:

ACTION	TIMELINE
FCMAT provides the Client with a draft Agreement.	Draft Agreements are usually provided within 20 business days of the Client's initial request for services.
Client returns partially executed Agreement to FCMAT along with the applicable organizational chart and the name and email of the person who will be responsible for collecting and uploading documents requested by FCMAT.	Draft Agreements are valid for 30 business days.
FCMAT returns a fully executed Agreement to the Client and identifies the project schedule and the lead and other personnel assigned to the job.	Within five business days of the Client's return of the signed Agreement.
Client uploads initial requested documents and data to FCMAT's online SharePoint repository.	Within 10 business days of the Client's receipt of the FCMAT document and data request list.
Fieldwork	Mutually agreed upon; usually, to commence within 10 business days of FCMAT's receipt of requested documents and data.
Orientation meeting	First day of fieldwork.
Exit meeting	Last day of fieldwork.
Follow up fieldwork, if needed (e.g., rescheduled interview, additional interviews).	Mutually agreed upon; usually, within five business days of FCMAT's request.
Client uploads supplemental documents and data to FCMAT's online SharePoint repository.	Within two business days of the Client's receipt of FCMAT's supplemental document and data request(s).
Draft report submitted to the Client.	To be determined, usually, within eight weeks of the conclusion of fieldwork and receipt of all documents and data

ACTION	TIMELINE
	requested.
Client comments on draft report	Within 10 business days of FCMAT providing a draft report to the Client.

The Client acknowledges that project schedule deadlines build upon and are contingent on each previous deadline. Missed deadline dates will affect future deadline dates and ultimately the timing of the final report. For example, if the Client does not provide requested documents and data by the specified date, the fieldwork may not be able to proceed as originally planned.

FCMAT acknowledges that the Client has an educational program to administer, is balancing many priorities, and in some cases may have records management difficulties, staffing capacity issues, staff on various types of leave, or other circumstances, all of which will affect the project schedule.

The Parties commit to regular communication and updates about the study schedule and work progress. FCMAT may modify the usual timelines as needed.

7. COMMENCEMENT, TERMINATION AND COMPLETION OF WORK

FCMAT will commence work as soon as it has assembled an available and appropriate study team, taking into consideration other jobs FCMAT has previously undertaken, assignments from the state, and higher priority assignments due to fiscal distress. The Team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the Client and any other related parties from which, in the Team's judgment, it must obtain information. Once the Team has completed its fieldwork, it will proceed to prepare a report. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a final report once fieldwork has been completed.

Prior to completion of fieldwork and upon written notice to FCMAT, the Client may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the Client does not provide written notice of termination prior to completion of fieldwork, the Team will complete its work and deliver its final report and the Client will be responsible for the full costs.

FCMAT may terminate this Agreement at any time if the Client fails to cooperate with the requested project schedule, provide requested documents and data and/or make staff available for interviews as requested by FCMAT.

8. INDEPENDENT CONTRACTOR

FCMAT is an independent contractor and is not an employee or engaged in any manner with the Client. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the Client in any manner without prior express written authorization from an officer of the Client.

9. RECORDS

The Client understands and agrees that FCMAT is a state agency and all FCMAT reports are public records and are published on the [FCMAT website](#). Supporting documents and data in FCMAT's possession may also be public records and will be made available in accordance with the provisions of the California Public Records Act.

FCMAT has a records retention policy and practice, and every effort will be made to maintain records related to this Agreement in accordance with this policy.

10. CONTACT WITH PUPILS

Pursuant to EC 45125.1, representatives of FCMAT will have limited contact with pupils. The Client shall take appropriate steps to comply with EC 45125.1.

11. INSURANCE

During the term of this Agreement, FCMAT shall maintain liability insurance of not less than \$1 million unless otherwise agreed upon in writing by the Client, automobile liability insurance in the amount required by California state law, and workers' compensation as required by California state law. Upon the request of the Client and receipt of the signed Agreement, FCMAT shall provide certificates of insurance, with the Client named as additional insured, indicating applicable insurance coverages.

12. HOLD HARMLESS

FCMAT shall hold the Client, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of FCMAT's board, officers, agents and employees undertaken under this Agreement. Conversely, the Client shall hold FCMAT, its board, officers, agents, and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of the Client's board, officers, agents and employees undertaken under this Agreement.

13. PUBLIC SAFETY CONSIDERATIONS

Whether due to public health considerations, extreme weather conditions, road closures, other travel restrictions or interruptions, shelter-at-home orders, LEA closures or other related considerations, at FCMAT's sole discretion, the Scope of Work, Project Costs, Responsibilities of the Client, and Project Schedule (Sections 2, 4, 5 and 6 herein) and other provisions herein may be revised. Examples of such revisions may include, but not be limited to, the following:

- A. Orientation and exit meetings, interviews and other information-gathering activities may be conducted remotely via telephone, videoconferencing, or other means. References to fieldwork shall be interpreted appropriately given the circumstances.
- B. Activities performed remotely that are normally performed in the field shall be billed hourly as if performed in the field (excluding out-of-pocket costs that can otherwise be avoided).

- C. The Client may be relieved of its duty to provide conference and other work area facilities for the Team.

14. FORCE MAJEURE

Neither party will be liable for any failure or delay in the performance of this Agreement due to causes beyond the reasonable control of the party, except for payment obligations by the Client.

15. EVALUATION

In the interest of continuous improvement, FCMAT will provide the Client with an evaluation survey at the conclusion of the services. FCMAT appreciates the Client's honest assessment of the Team's services and process. The Client shall return the evaluation survey within 10 business days of receipt.

16. CLIENT CONTACT PERSON

The Client's contact person designated below shall be the primary contact person for FCMAT to use in communicating with the Client on matters related to this Agreement. At any time when this Agreement or FCMAT's process requires that FCMAT send information, document request lists, draft report or final report, or when FCMAT makes other requests for the Client to act upon, this is the person whom FCMAT will contact. The Client may change the contact person upon written notice to FCMAT's job lead assigned to the study.

Name: Julie Gonzales, Assistant Superintendent Business Services

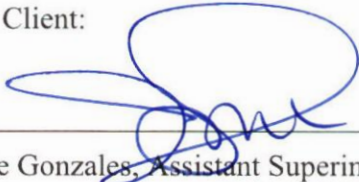
Telephone: (760) 246-8691 x10235

Email: julie_gonzales@aesd.net

17. SIGNATURES

Each individual executing this Agreement on behalf of a party hereto represents and warrants that he or she is duly authorized by all necessary and appropriate action to execute this Agreement on behalf of such party and does so with full legal authority.

For Client:



Julie Gonzales, Assistant Superintendent Business Services
Adelanto Elementary School District

9/30/24

Date