FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

March 26, 2026

Darneika Watson, Ph.D., Superintendent
Glendale Unified School District
223 N. Jackson St.
Glendale, CA 91206

Dear Superintendent Watson,

The purpose of this letter is to provide the Glendale Unified School District with an update on the progress it has made on each item for which it had a "No" response in the fiscal health risk analysis report dated October 7, 2024.

In August 2024, the Glendale Unified School District and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to conduct a fiscal health risk analysis. The agreement stated that FCMAT would perform the following:

> Prepare an analysis using the 20 factors in FCMAT's Fiscal Health Risk Analysis and identify the district's specific risk rating for fiscal insolvency.

The report issued in October 2024 contained 54 "No" responses that contributed to the district's risk for insolvency.

FCMAT interviewed district personnel again on February 25-27, 2026, collected data, reviewed supporting documents, and evaluated the district's status on each item that had a "No" response in the October 2024 report. The following comments summarize the district's progress.

About the Fiscal Health Risk Analysis

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a school district's fiscal health and risk of insolvency in the current and two subsequent fiscal years. The FHRA includes 20 sections, each of which contains specific questions. Each section and specific question is included based on FCMAT's work since the inception of AB 1200; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of the analysis is critical, and a lack of attention to these critical areas will eventually contribute to the deterioration of a district's fiscal health. The analysis focuses on essential functions and processes to determine the level of risk at the time of assessment.

The greater the number of "No" answers to the questions in the analysis, the greater the potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis and not all questions within each section carry equal weight; some areas carry higher risk and thus count more heavily in calculating a district's fiscal stability score. To help the district, narratives are included for responses that are marked as a "No" so the district can better understand the reason for the response and actions that may be needed to obtain a "Yes" answer.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

Background

In October 2024, FCMAT conducted an FHRA for the Glendale Unified School District and found that the district had a high risk of fiscal insolvency. In November 2025, the district requested a follow-up review. This review was limited in scope and focused exclusively on the 54 FHRA questions that originally received a “No” response, each of which contributed to the district’s assessed risk of insolvency. Those questions are outlined below. Consistent with the original analysis, FCMAT did not comment on questions marked “Yes” and included narrative only for questions that continued to receive a “No” response. Because the full FHRA was not reassessed, the follow-up review did not analyze and cannot determine whether the district’s overall fiscal risk has changed since the original FHRA.

FCMAT entered into a study agreement with the Glendale Unified School District on January 14, 2026, and a FCMAT study team conducted virtual fieldwork interviews on February 25-27, 2026. In addition, FCMAT collected data and reviewed documents. Following interviews, the study team continued to review and analyze documents. This management letter is a result of those activities.

Study Team

The team was composed of the following members:

Shayleen Harte
FCMAT Deputy Executive Officer

Erin Lillibridge, CFE
FCMAT Chief Analyst

John Lotze
FCMAT Technical Writer

Each team member reviewed the draft management letter to confirm its accuracy and to achieve consensus on the analysis.

Original “No” Responses and Status

1. Annual Independent Audit Report

		2024	2026
1.4	**Has the district corrected all reported audit findings from the most recent and prior two audits?**	No	No

The district did not correct its 2023-24 state compliance audit finding, which found that some transportation expenses that should have been coded to “other miles” per the California School Accounting Manual were incorrectly coded to home-to-school transportation. This finding was repeated in the 2024-25 audit report.

2. Budget Development and Adoption

		2024	2026
2.3	**Does the district use position control data for budget development?**	**No**	**No**

As discussed in section 19 below, the district's position control system lacked sufficient controls and reconciliation to ensure that position data used for developing the 2025-26 budget was complete and accurate.

		2024	2026
2.6	**Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)?**	**No**	**Yes**
2.7	**Does the district budget and expend restricted funds before unrestricted funds?**	**No**	**No**

The district has not consistently spent restricted funds before unrestricted funds, even as its overall fiscal position has improved. The district's unrestricted general fund balance increased from $19.1 million in 2022-23 to $48.1 million in 2024-25, while the restricted fund balance decreased only slightly, from $66.4 million to $61.7 million, over the same period.

The continued carryover of program-specific and discretionary restricted balances shows that the district is still not effectively planning to use restricted funds before relying on unrestricted resources. The district’s 2025-26 first interim financial report shows unspent balances in the Educator Effectiveness Grant and the A-G grants, all of which must be spent by June 30, 2026. The A-G Learning Loss Mitigation Grant balance of $415,452, for example, has remained unspent since 2022-23. The first interim financial report also shows a $5.6 million balance in the Student Support and Professional Development Discretionary Block Grant, which may be used for any general fund purpose.

The district has also carried forward approximately $132,000 in the Classified School Employee Professional Development Block Grant since 2022-23. These persistent program-level balances demonstrate that, despite overall increases in reserves, the district needs to improve its prioritization of restricted dollars to ensure their timely expenditure.

		2024	2026
2.9	**Has the district refrained from including carryover funds in its adopted budget?**	**No**	**Yes**
2.11	**Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and the potential multiyear impact on the district’s unrestricted general fund?**	**No**	**No**

Staff reported that grant opportunities are reviewed during executive cabinet meetings; however, the district does not have a documented procedure for evaluating the acceptance of grants or other restricted funds, including their potential multiyear impact on the unrestricted general fund. Although Board Policy 3290 includes some written guidance, it is not well known or sufficient to support consistent day-to-day practice.

		2024	2026
2.12	**Does the district adhere to a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members/departments responsible for completing them?**	**No**	**No**

The district has a budget planning calendar that outlines monthly activities related to budget development, but it does not assign responsibility for these tasks to specific departments or staff members.

3. Budget Monitoring and Updates

		2024	2026
3.1	**Are actual revenues and expenses consistent with the most current budget?**	No	Yes
3.5	**Do the district's responses fully explain the variances identified in the criteria and standards?**	No	Yes
3.7	**Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?**	No	No

The district's financial system can prohibit the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure. However, staff reported that this control is not consistently enforced and is often overridden.

		2024	2026
3.8	**Does the district encumber and adjust encumbrances for salaries and benefits?**	No	No

The district's financial system does not encumber salaries and benefits.

6. Collective Bargaining Agreements

		2024	2026
6.1	**Has the district settled with all its bargaining units for the past two fiscal years?**	No	Yes
6.2	**Has the district settled with all its bargaining units for the current year?**	No	Yes
6.4	**Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?**	No	Yes
6.5	**In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements including step and column increases at or under the funded cost of living adjustment (COLA)?**	No	No

In November 2024, the district settled with all three bargaining units for a three-year period: 2022-23, 2023-24, and 2024-25. The salary increase was 0% for 2022-23, a 4% ongoing increase retroactive to July 1, 2023 for 2023-24, and a 2% off-schedule payment for 2024-25. In addition, the Glendale Teachers Association (GTA) received 0.2% ongoing increase for stipends and other compensation for 2024-25, and the California School Employees Association (CSEA) received 0.92% ongoing for classification changes for 2024-25.

The funded COLA in 2024-25 was 1.07%. The Assembly Bill (AB) 1200 disclosure shows that the total compensation average cost per bargaining unit employee was 8.68% for GTA, 10.92% for CSEA, and 8.97% for the Glendale Schools Management Association (GSMA).

In June 2025, the district settled with all three bargaining units for a 4.5% ongoing salary increase effective July 1, 2025.

The funded COLA for 2025-26 was 2.3%. The AB 1200 disclosure included GTA, CSEA and GSMA and shows that the total compensation average cost per bargaining unit employee was 1.78%. Savings of approximately $6.8 million from the district changing health insurance providers was used to partially fund the increase in compensation.

		2024	2026
6.7	**Did the district comply with public disclosure requirements under Government Code Sections 3540.2 and 3547.5, and Education Code Section 42142?**	**No**	**No**

The district's 2025-26 settlement with all bargaining units, approved by the governing board on June 24, 2025, did not comply with Government Code 3547.5, which requires the superintendent and chief business official to certify in writing that the district can meet the costs it will incur under the agreement during the term of the agreement. The public disclosure included in the board packet was not signed by either the superintendent or chief business official; instead, it was signed the day after the board took action.

7. Contributions and Transfers

		2024	2026
7.1	**Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds?**	**No**	**No**

The special education program requires a large contribution from the unrestricted general fund annually because of insufficient funding from federal and state resources. This condition is present in all school districts; however, the district does not have a board-approved plan to reduce or control the contribution to the special education program.

8. Deficit Spending (Unrestricted General Fund)

		2024	2026
8.1	**Is the district avoiding deficit spending in the current fiscal year?**	**No**	**No**

The district's 2025-26 first interim financial report projects deficit spending of $2.1 million in the unrestricted general fund.

8.2	**Is the district projected to avoid deficit spending in both of the two subsequent fiscal years?**	**No**	**No**

The 2025-26 first interim financial report projects no deficit spending in the unrestricted general fund for 2026-27; however, it projects deficit spending of $2.8 million in the unrestricted general fund for 2027-28.

8.3	**If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency?**	**No**	**No**

The district does not have a board-approved plan to reduce and/or eliminate deficit spending.

8.4	**Has the district decreased deficit spending over the past two fiscal years?**	**No**	**No**

The district's 2023-24 and 2024-25 unaudited actuals reports show that the district had no deficit spending in the unrestricted general fund for those years; however, the district's 2025-26 first interim financial report shows that the district is projected to deficit spend approximately $2.1 million in the unrestricted general fund for 2025-26.

9. Employee Benefits

		2024	2026
9.3	**Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances?**	**No**	**No**

The district provided FCMAT with a current report detailing employee leave balances. The report shows many employees with a vacation accrual in excess of the collectively bargained agreement to limit accrued vacation balances to two years of actual earned vacation for its classified staff.

		2024	2026
9.5	**Does the district track, reconcile and report employees' compensated leave balances?**	**No**	**No**

Interviewees indicated that leave balances on employee paychecks are sometimes inaccurate and not up to date. The district is implementing Frontline Time and Attendance, which allows employees to access their leave balances in real time.

11. Facilities

		2024	2026
11.4	**Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?**	**No**	**Yes**
11.7	**If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?**	**No**	**Yes**
11.8	**Does the district have a long-range facilities master plan that reflects its current and projected facility needs?**	**No**	**No**

The district does not have a board-approved long-range facilities master plan completed within the last five years. A new plan is in development and is tentatively scheduled to be presented to the board for review and approval at its April 7, 2026 meeting.

12. Fund Balance and Reserve for Economic Uncertainty

		2024	2026
12.2	**Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?**	**No**	**Yes**
12.3	**If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?**	**No**	**N/A**
12.4	**Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?**	**No**	**Yes**
12.5	**If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient assigned or committed reserves above the recommended reserve level?**	**No**	**Yes**

13. General Fund – Current Year

		2024	2026
13.1	**Does the district ensure that one-time revenues do not pay for ongoing expenditures?**	**No**	**Yes**
13.2	**Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year?**	**No**	**Yes**
13.3	**Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the two prior years?**	**No**	**Yes**
13.6	**Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?**	**No**	**Yes**
13.7	**Does the district account for program costs, including the maximum allowable indirect costs, for each restricted resource and other funds?**	**No**	**No**

The 2024-25 unaudited actuals report shows that although the district charges the maximum allowable indirect cost rate for most restricted programs, it does not do so for its food services program, and it charges no indirect costs to some of its special education resources.

14. Information Systems and Data Management

		2024	2026
14.1	**Does the district use an integrated financial and human resources system?**	**No**	**No**

The district's financial and human resources systems are not integrated; therefore, additional procedures are required to synchronize and reconcile data between the systems to ensure timeliness and accuracy.

		2024	2026
14.2	**Does the district use the system(s) to provide key financial and related data, including personnel information, to help the district make informed decisions?**	**No**	**Yes**

15. Internal Controls and Fraud Prevention

		2024	2026
15.3	**Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?**		
	• **Accounts receivable (AR)**	**No**	**No**

One staff member continues to generate invoices, receive payments, and prepare deposits. To create segregation of duties, the individual responsible for generating invoices should not have access to payments received for those invoices.

District staff reported that schools and departments forward certain cash receipts (e.g., donations, child development payments) to the district office for deposit in the county treasury. These deposits often include cash, but only one individual in the district office counts the cash receipts to prepare the deposit. Two people should perform and confirm the cash count.

- **Payroll** . . . . **No** **No**

  Payroll staff continue to edit positions and pay rates in the payroll system based on information provided by the Human Resources Department. Although financial services staff audit payroll after it is paid, the district should ensure proper segregation of duties so that the employee who processes payroll does not also add or change employee pay and position information in the system.

  Payroll warrants are printed at the county office of education and continue to be collected and distributed by the district staff members who process them. To strengthen segregation of duties, an employee responsible for processing payroll should not have access to any completed and printed payroll warrants that they processed.

- **Human resources (i.e., duties relative to position control and payroll processes)** . . . . **No** **No**

  As noted above, payroll rather than human resources staff enter employee position and payroll information into the financial system.

15.7 Does the district have processes and procedures to discourage and detect fraud? . . . . **No** **No**

The district continues to lack adequate internal controls to discourage and detect fraud, and it has no clear process for reporting concerns. The persistent control weaknesses in accounts receivable and payroll discussed in this report increase the risk of fraud.

15.8 Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for following up on such reports? . . . . **No** **No**

The district maintains a tip line promoted as, "If You See Something, Say Something!" However, interviews with both new and longtime staff indicated that it is not well known. The district also lacks a formal documented process for collecting, tracking and following up on potential fraud reports.

16. Leadership and Stability

2024 **2026**

16.1 Does the district have a chief business official who has been with the district as chief business official for more than two years? . . . . **No** **No**

The district’s assistant superintendent of business services (chief business official) started July 1, 2025.

16.2 Does the district have a superintendent who has been with the district as superintendent for more than two years? . . . . **No** **Yes**

17. Multiyear Projections

2024 **2026**

17.3 Does the district use its most current multiyear projection in making financial decisions? . . . . **No** **Yes**

17.4 **If the district uses a broad adjustment category in its multiyear projection (such as line B10, B1d, B2d Other Adjustments, in the SACS Form MYP/MYPI), is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable?** . . . . **No** **No**

The district's 2025-26 first interim financial report included adjustments in Form MYP, specifically in lines B1d and B2d. Section F, Assumptions, of the Form MYP stated, "B1d reflects projected savings, step increases, enrollment changes, retiree savings, attrition savings. B2d reflects projected salary savings, attrition savings, step and column increases." However, the information included in Section F lacked pertinent details to ensure the adjustments were reasonable.

19. Position Control

		2024	2026
19.1	**Does the district account for all positions and costs?**	**No**	**Yes**
19.3	**Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods?**	**No**	**No**

The district uses two systems for its position control processes. Since the last review, the Human Resources Department has transitioned to mainly using Frontline to track positions, while the Business Services Department continues to rely on HRS. Staff reported progress in reconciling data between the systems, leading to adjustments in the 2025-26 first interim financial report. These adjustments reduced certificated salary costs by approximately $4.5 million and classified salary costs by approximately $1.4 million, because the district stopped its practice of budgeting for certain vacant positions.

These actions show improvement; however, the district has not fully established regular reconciliation at budget adoption and interim reporting periods; rather, this remains a work in progress.

		2024	2026
19.5	**Does the governing board approve all new positions and extra assignments (e.g., stipends) before positions are posted?**	**No**	**Yes**
19.6	**Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?**	**No**	**Yes**

20. Special Education

		2024	2026
20.2	**Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)?**	**No**	**Yes**
20.3	**Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)?**	**No**	**Yes**
20.4	**Does the district budget and account correctly for all costs related to special education (e.g., transportation, due process hearings, indirect costs, nonpublic schools and/or nonpublic agencies)?**	**No**	**No**

According to the district's 2025-26 first interim financial report, it does not charge indirect costs to all its special education resources. This results in an undervaluation of the true cost of the program.

20.7 Does the district analyze whether it will meet the maintenance of effort requirement at each interim reporting period? . . . . **No** **Yes**

October 2024...................................54 "No" responses

March 2026......................................28 "No" responses

Thank you for choosing FCMAT to be of service. We hope this management letter will benefit your district and the students we all serve.

Sincerely,

Michael H. Fine
FCMAT Chief Executive Officer

Appendix

Study Agreement

FCMAT

FISCAL 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 Glendale Unified 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. FCMAT will conduct a follow-up review to the October 2024 Fiscal Health Risk Analysis (FHRA). The district will provide documentation to support the status of each no response in the 2024 review. The FCMAT team will review documents, conduct virtual interviews, if need, and write a management letter informing the district of the status of each no response in the 2024 review. Since FCMAT is not reviewing all questions in the FHRA, the management letter will not issue a new risk rating for the district.

B. Services and Products to be Provided

1. Orientation Meeting
   The Team will conduct an orientation session 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 remote fieldwork, if needed.

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 management letter. 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 Management Letter
   An electronic copy of a preliminary draft management letter will be delivered to the Client's point of contact identified below for review and comment.

6. Final Management Letter
   An electronic copy of the final management letter 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 management letters are published on the FCMAT website.

3. PROJECT PERSONNEL

The personnel assigned to the study will be led by a FCMAT staff person (job lead) and may 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

There will be no charge to the Client.

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 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.

C. 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.

D. Ensure appropriate senior-level staff are available for the orientation and exit meetings.

E. Facilitate access to requested board members, officers and staff for interviews.

F. Facilitate access to requested information and facilities to include, but not be limited to, files, sites, classrooms and operational areas for observation.

G. Review a draft of the management letter and return it to FCMAT by the date FCMAT requests with any comments regarding the accuracy of the management letter'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 management letter.

H. 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 management letter that adds value for the Client. To accomplish this goal, the Parties agree to communicate and mutually agree to honor established commitments. These commitments include the Client providing requested documents, setting and keeping interview appointments and returning comments on the draft management letter 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	Within five business days of the Client's return of the signed Agreement.

ACTION	TIMELINE
project schedule and the lead, and other personnel assigned to the job.	
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.
Clients upload 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 management letter submitted to the Client.	To be determined, usually, within eight weeks of the conclusion of fieldwork and receipt of all documents and data requested.
Client comments on draft management letter	Within five business days of FCMAT providing a draft management letter to the Client.

The Client acknowledges that project schedule deadlines are built upon and are contingent on each previous deadline. Missed deadline dates will affect future deadline dates and ultimately the timing of the final management letter. 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 management letter, 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 management letter. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a final management letter 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 management letter, 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 management letters 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 management letter or final management letter, 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: William Young

Telephone: (818) 241-3111

Email: williamyoung@gusd.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:

1/7/26

Darneika Watson, Ph.D. Date
Superintendent
Glendale Unified School District

For FCMAT:

Michael H. Fine Digitally signed by Michael H. Fine
Date: 2026.01.13 18:15:34 -08'00'

Michael H. Fine, Date
Chief Executive Officer
Fiscal Crisis and Management Assistance Team