



**Los Angeles County
Office of Education**

Debra Duardo
Superintendent

April 13, 2026

**Los Angeles County
Board of Education**

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Ms. Alicia Mignano, Board President
Santa Monica-Malibu Unified School District
1717 4th Street
Santa Monica, CA 90401

Dear Ms. Mignano:

Pursuant to Education Code (EC) Section 42131, the Los Angeles County Superintendent of Schools (County Superintendent) has completed our review of the Santa Monica-Malibu Unified School District's (District) Fiscal Year (FY) 2025-26 Second Interim Report (Report). Based on our analysis of the information submitted and available, we **concur with the District's positive certification** and the District is expected to meet its financial obligations for the current FY and the subsequent two FYs.

Thank you for providing documentation that supports the District's positive certification. The multiyear projections, including the narrative and assumptions, were helpful in our analysis and verifying the District's financial condition. The information provided reflects the District's financial position and assumptions as of January 31, 2026, and further adjustments will be made during the year as additional data becomes available.

These comments are provided to support the District in maintaining its positive certification and fiscal solvency as it develops multiyear projections for FY 2025-26 and subsequent years. We appreciate the cooperation and assistance provided by the District throughout our review. If our office may be of further assistance, please call me at (562) 922-6779.

Sincerely,


Sean Lewis (Apr 13, 2026 14:36:06 PDT)

Sean Lewis
Business Services Consultant
Business Advisory Services

SL:lm

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Santa Monica-Malibu Unified School District
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cc: Antonio Shelton, Ed.D., Superintendent
Gerardo Cruz, Assistant Superintendent, Business Services & Chief Financial Officer
Manuel Cuté Ramos, Director, Fiscal Services
David D. Hart, Los Angeles County Office of Education (LACOE)
Octavio Castelo, LACOE
David Wilson, LACOE
Steven Choi, LACOE