



Los Angeles County Office of Education

Debra Duardo
Superintendent

July 22, 2026

Los Angeles County
Board of Education

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Ms. Abby Pontzer Kamkar, Board President
Burbank Unified School District
1900 West Olive Avenue
Burbank, CA 91506

Dear Ms. Pontzer Kamkar:

Pursuant to California Education Code Section 42127.6, the County Superintendent of Schools is legally mandated to monitor the ongoing financial and operational viability of school districts within its jurisdiction. Following a December 2025 review of the Burbank Unified School District (BUSD), the County Superintendent of Schools determined that significant fiscal events posed an immediate and severe financial impact, potentially impairing the District's ability to meet its financial obligations in the current or two subsequent fiscal years. Accordingly, the County Superintendent of Schools designated the District as a lack of going concern on January 1, 2026, based on the following factors:

Key Executive Vacancies and Operational Instability

Prolonged absences and dependencies on temporary placements within crucial fiscal and operational positions, including the District Superintendent, Assistant Superintendent of Business Services, Assistant Superintendent of Human Resources and Fiscal Services Director. The absence of these key management positions could impair the district's internal accounting controls and the accuracy of the multi-year financial projections.

Investigations

The District's fiscal operations underwent three distinct investigations which included a review of conflict of interest and contract approvals, payroll record keeping and facility related expenditures.

FACTORS COMPELLING DESIGNATION EXTENSION

While the District has taken action to fill the key executive vacancies and has managed to avoid fiscal distress, we remain concerned about projected deficit spending and critical operational vulnerabilities, including the lack of internal

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controls in payroll, which have caused operational vulnerabilities that increase the risk of fraud, waste and abuse that triggered the initial designation. **Therefore, the Lack of Going Concern remains in effect for FY 2026-27.** Mr. Rick Holash will continue as the County's fiscal expert with duties to:

- Assess the District's financial position, including the feasibility of revenue enhancements, budgetary reductions, and the probability of enacting unallocated budgetary reductions.
- Work collaboratively with District leadership and the Budget Committee in the development and implementation of a Fiscal Solvency Plan, if one is needed.
- If required, assess the financial implications of all tentative/pending collective bargaining agreements.
- Assess the District's budget development and monitoring process.
- Participate in closed sessions to ensure that all board actions align with the fiscal recovery of the school district.

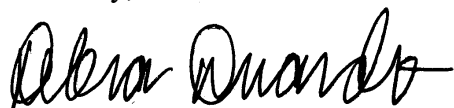
NOTICE OF APPEAL

Within five days of the County Superintendent's determination and as specified in California Education Code section 42127.6 (b), the District may appeal this designation with the State Superintendent of Public Instruction (SPI). The SPI will sustain or deny the appeal within 10 business days. If the District's Governing Board appeals the determination and until resolution of the appeal, the County Superintendent may stay or rescind any action of the District's Governing Board. The County Superintendent's stay or rescind determination will be based on the District's ability to meet its financial obligations for the current and subsequent fiscal years.

CONCLUSION

Our office acknowledges the District's efforts to improve fiscal and operational stability, and we are committed to a collaborative approach to sustain those improvements. If there are questions regarding this letter or actions by the County Superintendent, please call Mr. Octavio Castelo, Executive Director, Business Advisory Services at (562) 922-6131.

Sincerely,



Debra Duarte, M.S.W., Ed.D.
Superintendent

DD/DW/DB:lm

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cc: Thomas McCoy, Ed.D., Superintendent
Oscar Macias, Ed.D., Assistant Superintendent of Instructional Services
Jason Hasty, Ed.D., Assistant Superintendent of Business Services
Peter Knapik, Ed.D., Assistant Superintendent of Educational Services
Maricela Salinas, Director of Fiscal Services
Tony Thurmond, State Superintendent of Public Instruction,
California Department of Education (CDE)
Mary Nicely, Ed.D., Deputy Superintendent of Information and Technology Branch, CDE
Abel Guillen, Deputy Superintendent, Operations & Administration Branch, CDE
Malia M. Cohen, California State Controller
Michael H. Fine, Chief Executive Officer, Fiscal Crisis and Management Assistance Team
(FCMAT)
Megan Reilly, Chief Administrative Officer, (FCMAT)
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