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## Bellflower Unified School District Has Not Used Its Significant Financial Resources to Fully Address Student Needs

### Background

The Bellflower Unified School District (Bellflower) is located in south Los Angeles County and served about 10,700 students in fiscal year 2020–21. Despite declining enrollment, Bellflower’s general fund revenue has generally remained steady during the last six fiscal years, and its unassigned general fund balance—the amount of money it has available to spend at its discretion—has grown considerably, reaching \$83 million by the end of fiscal year 2020–21. In fact, Bellflower’s current reserve is 42 percent of its total expenditures—significantly higher than the 3 percent minimum amount that state law requires.

### Key Findings

- Since fiscal year 2015–16, Bellflower has consistently spent less than it budgeted each year to provide services to its students.
  - » Since December 2018, the district has overstated its expenditures in its budgets and interim financial reports to the board and the public, limiting their ability to assess its actual spending.
  - » Bellflower’s problematic budgeting processes have hindered the board and the public from easily knowing that the district was accumulating a significant unassigned general fund balance, which Bellflower could have used to address students’ needs.
- Based on determinations stemming from formal complaints, Bellflower has not provided adequate and consistent services to students with disabilities.
  - » The district did not always change services or make accommodations for students who were struggling to access their education, did not include measurable goals in students’ special education programs, or did not perform evaluations to determine whether students required special education services when it had evidence that such evaluations were warranted.

- Bellflower has not always complied with key transparency laws, limiting the public’s ability to oversee its operations.
  - » The district has not always responded to requests for public records and has not consistently complied with open meeting laws.

### Key Recommendations

To improve transparency and service provision, we recommend that Bellflower and the board do the following:

- Bellflower should improve its budgeting practices and revise its process for presenting its budget to the board for approval.
- The board should adopt a general fund reserve policy that establishes a healthy but reasonable target reserve for the district.
- Bellflower should review all its current Individualized Education Programs (IEPs) before December 2022 to ensure that student IEPs comply with legal requirements and that it is providing the services listed on the IEPs.
- The district should adopt policies and practices that ensure thorough and timely compliance with the public records act and open meeting laws.

