

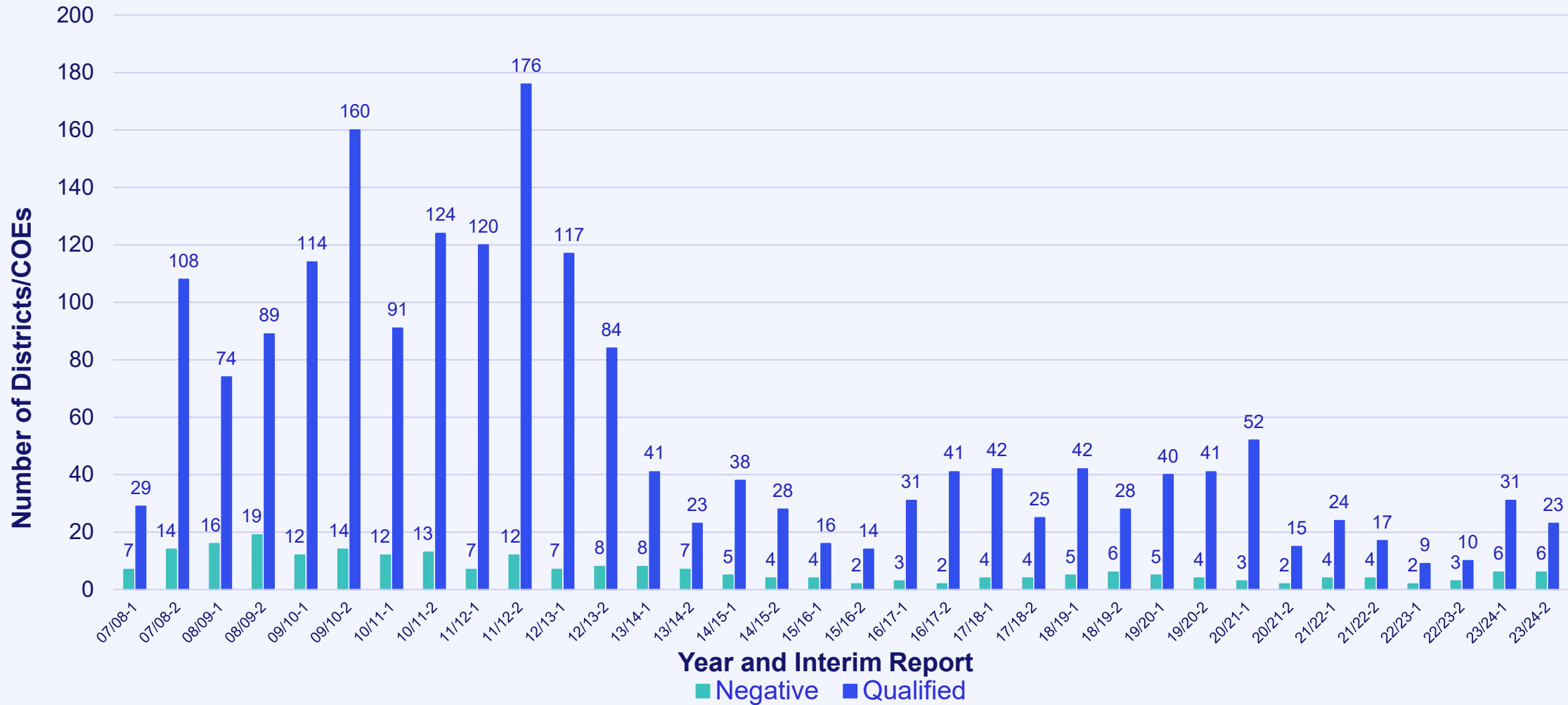
FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Fiscal Status of LEAs

May 9, 2024

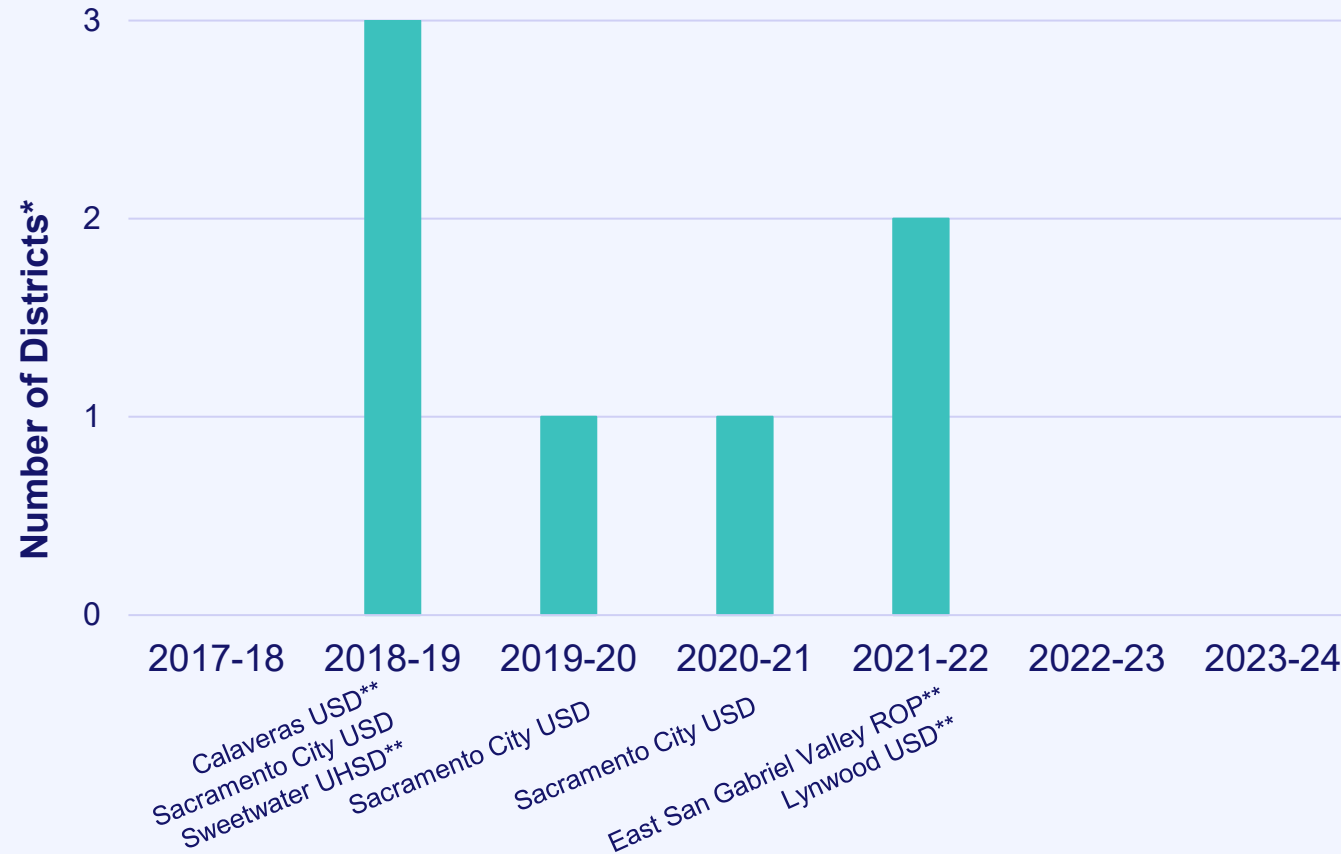
Historical Qualified and Negative Certifications



Source: Second Interim Reports 2023-24 as of May 9, 2024.

Disapproved Budgets

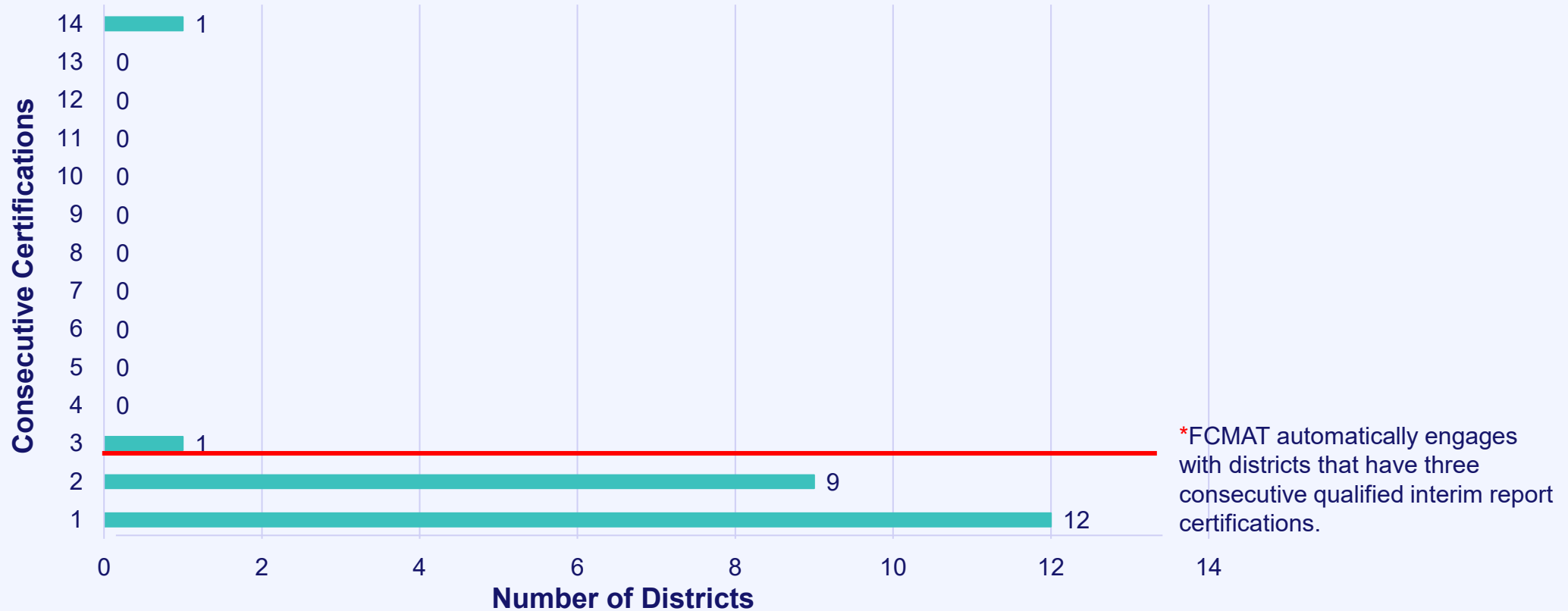
There were no disapproved budgets for the 2023-24 fiscal year as of budget adoption reviews (November 8, 2023).



*Excludes disapprovals solely due to unapproved Local Control Accountability Plan (LCAP).
**Preliminarily disapproved; ultimately approved by November 8 deadline.

Qualified Interim Report Certifications

The number of qualified local educational agencies decreased from first interim totals because of budget mitigation actions by local officials.



Source: Second Interim Reports 2023-24 as of May 9, 2024.

Qualified Interim Report Certifications

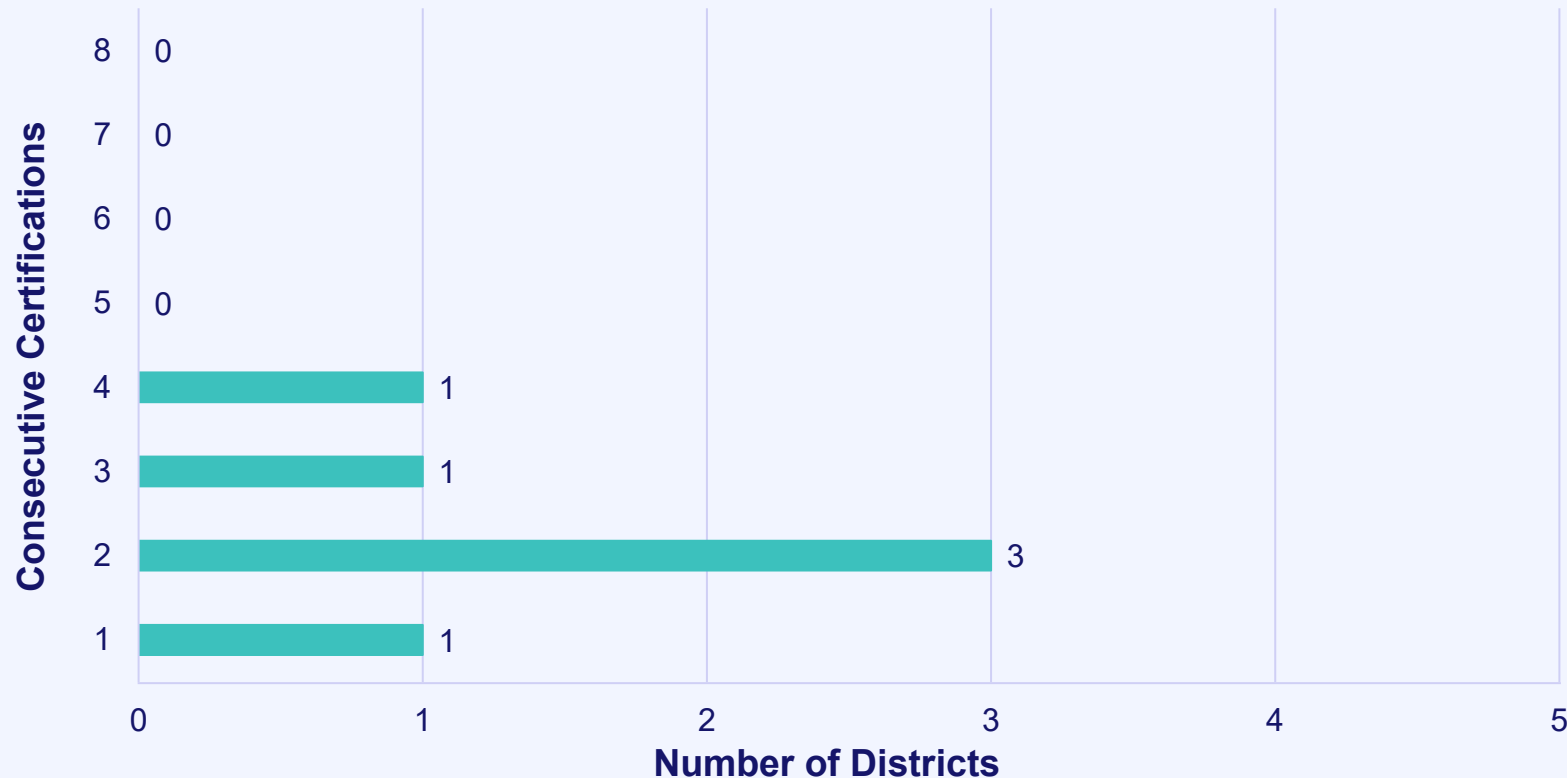
District	Status	District	Status	District	Status
Alum Rock Union ESD	Downgrade 1	Cuyama Joint Union ESD	Qualified 1	Sacramento City USD	Qualified 1
Amador COE	Qualified 1	Duarte USD	Qualified 2	Santa Rosa ESD	Qualified 2
Amador County USD	Qualified 1	East Side Union HSD	Qualified 2	Santa Rosa HSD	Qualified 2
Bellevue Union ESD	Qualified 1	Livermore Valley Jt USD	Qualified 1	Ukiah Union ESD	Qualified 1
Burbank USD	Qualified 1	Middletown USD	Qualified 1	Vallejo City USD	Qualified 2
Cascade Union ESD	Qualified 2	Moreno Valley USD	Qualified 2	West Contra Costa USD	Qualified 3
Castle Rock Union ESD	Qualified 1	Mountain Empire USD	Qualified 2	Yreka Union ESD	Qualified 2
Coachella Valley USD	Qualified 1	Oakland USD	Qualified 14		

Source: Second Interim Reports 2023-24 as of May 9, 2024.

The values in the “status” columns indicate the count of consecutive certifications for each district/COE.

Negative Interim Report Certifications

All six negative certifications have active county superintendent intervention.



Source: Second Interim Reports 2023-24 as of May 9, 2024.

Negative Interim Report Certifications

District	Status*
Calaveras USD	Negative 2
Happy Camp Union ESD	Negative 3
Green Point ESD	Negative 2
Junction ESD	Negative 4
Oak Run Union ESD	Negative 2
San Francisco USD	Downgrade 1

*Number in “status” column indicates consecutive certification.

Source: Second Interim Reports 2023-24 as of May 9, 2024.

The values in the “status” columns indicate the count of consecutive certifications for each district/COE.

Downgraded Interim Report Certifications

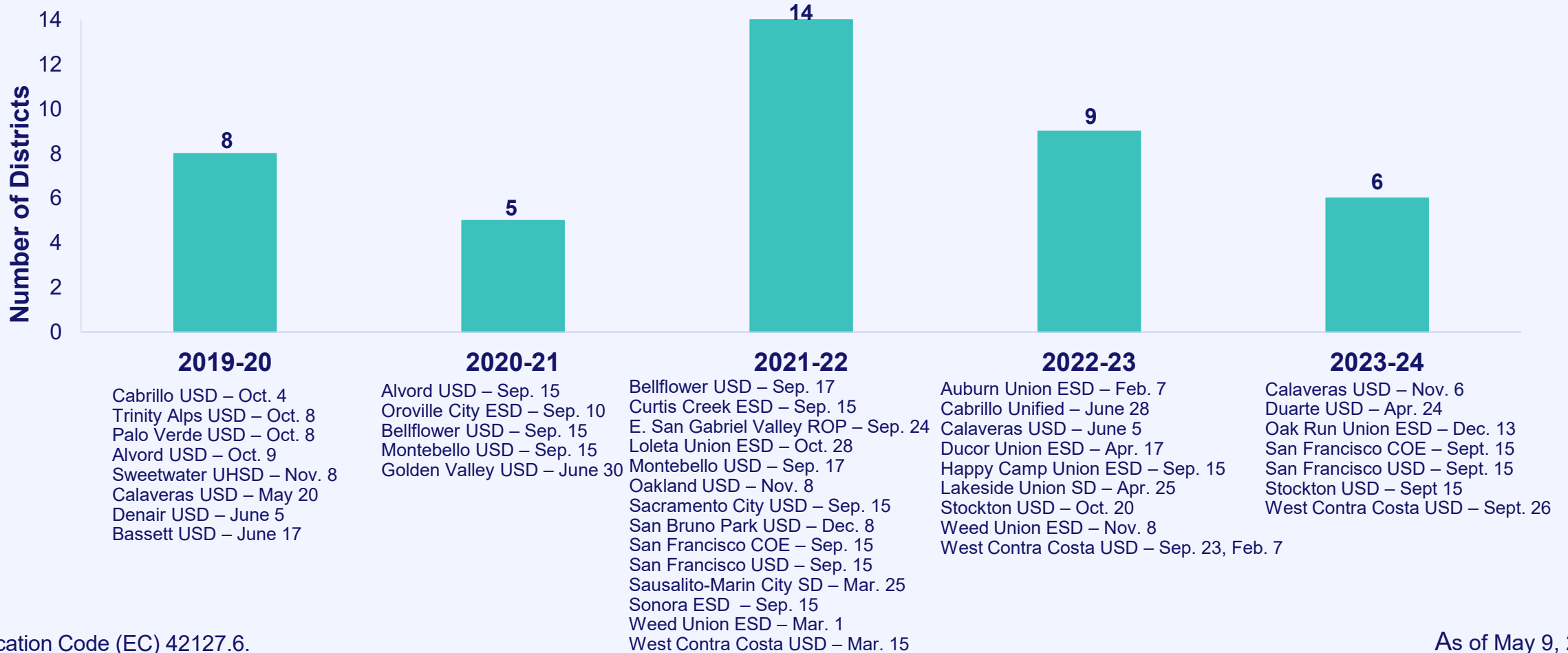
The total count of qualified and negative reports includes interim reports with certifications that were downgraded by the respective county superintendent.



Source: Second Interim Reports 2023-24 as of May 9, 2024.

Lack of Going Concern Designations

Lack of going concern designations* may be received for a variety of reasons.



*Education Code (EC) 42127.6.

As of May 9, 2024.