

# FCMAT

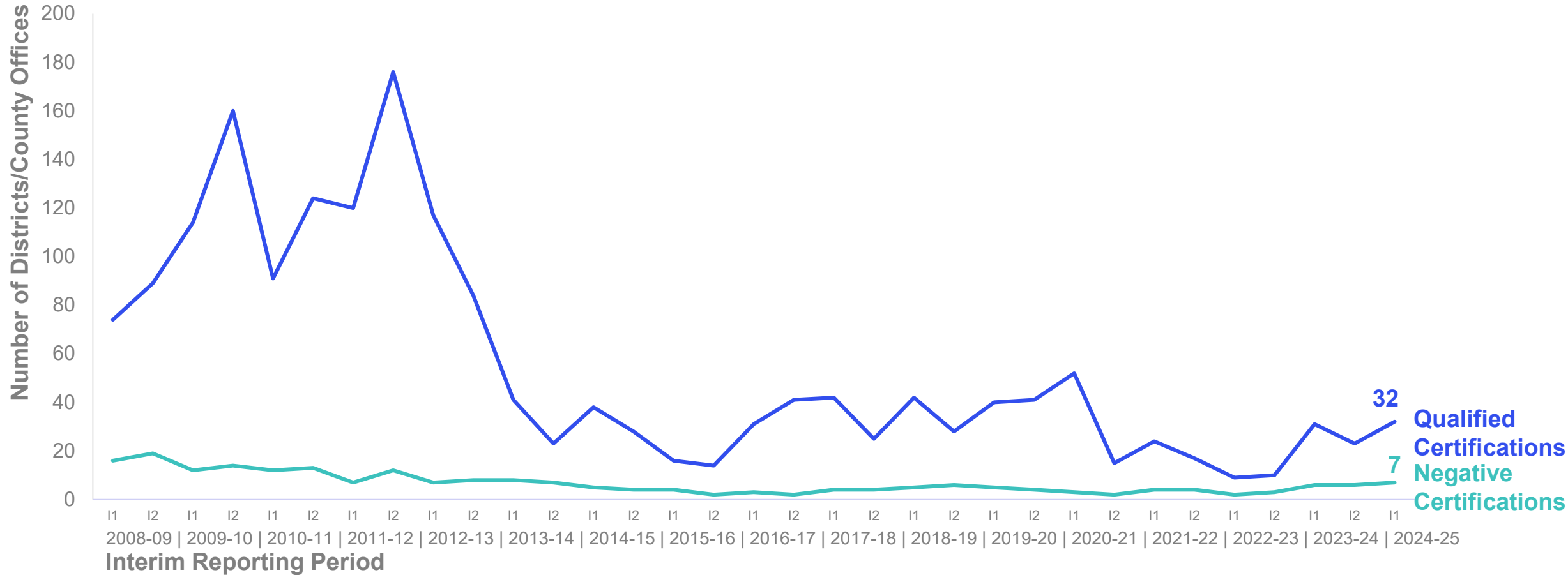
FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

# Fiscal Status of LEAs

February 20, 2025



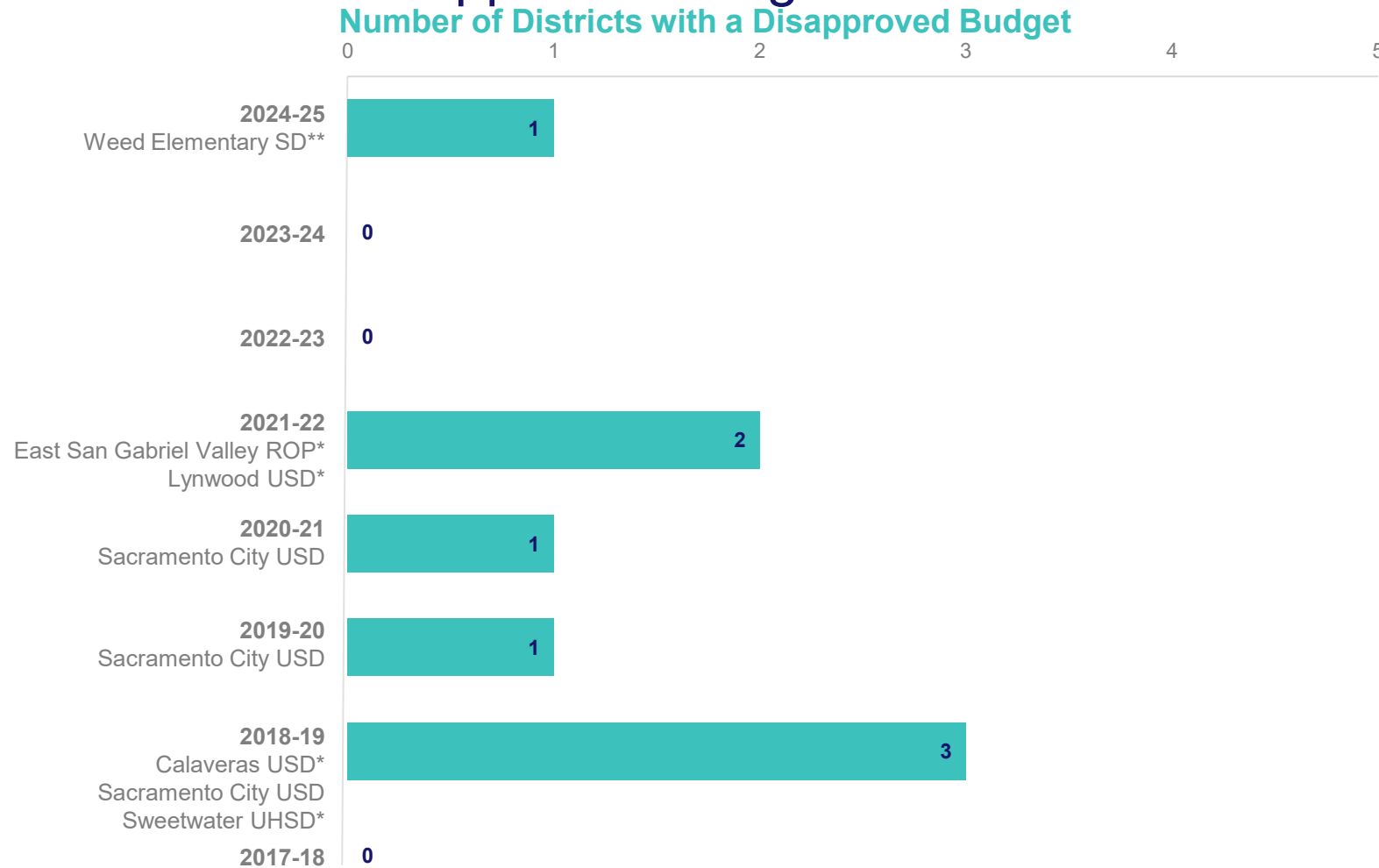
# Historical Qualified & Negative Certifications



Source: First and second interim reports, 2008-09 – 2024-25.

# Disapproved Budgets

There is one disapproved budget for the 2024-25 fiscal year.



**Note:** Chart excludes disapprovals solely due to unapproved Local Control Accountability Plan (LCAP).

\*Preliminarily disapproved; ultimately approved by November 8 deadline.

\*\*Budget Review Committee sustained county office disapproval, State Superintendent disapproved budget.

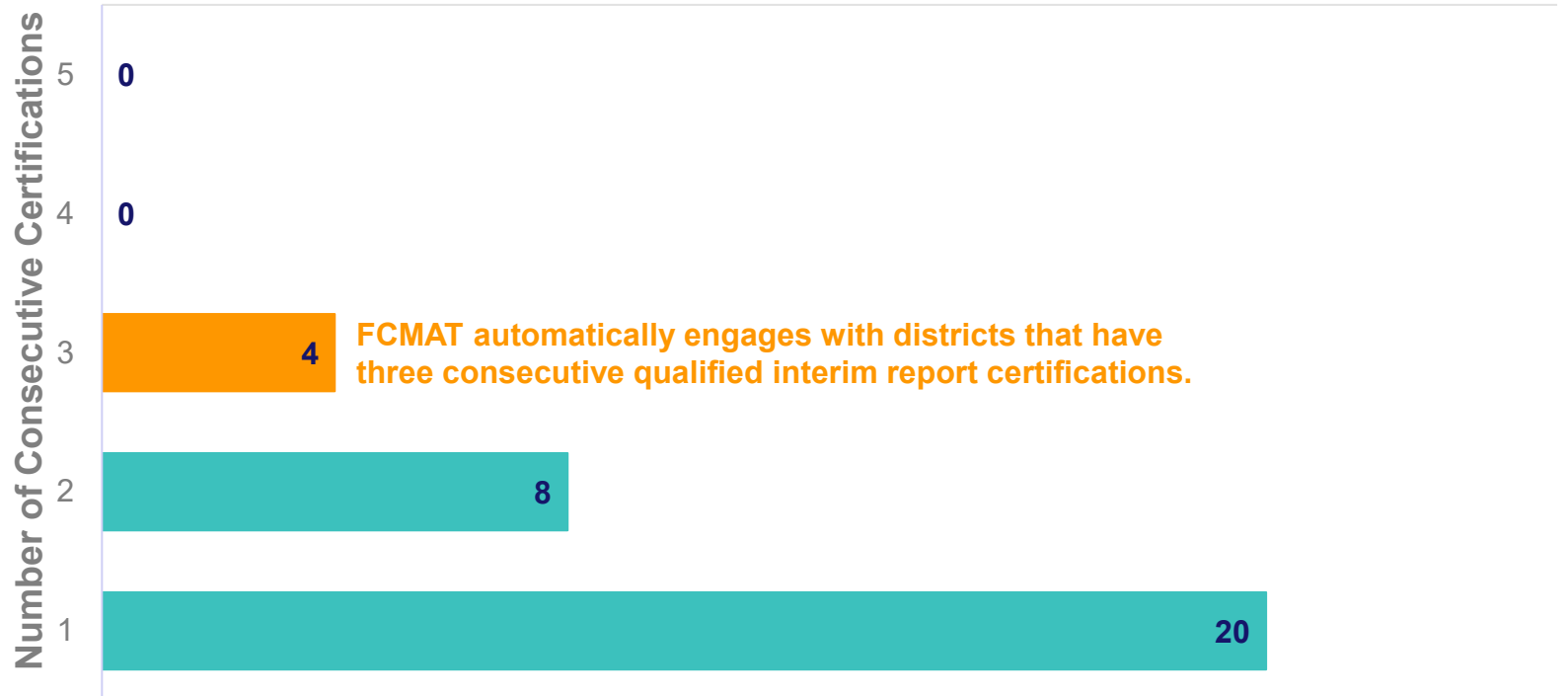
Source: County superintendents of schools, state superintendent of public instruction.

# Qualified Interim Report Certifications

The number of qualified local educational agencies (LEAs) increased from 2023-24 second interim counts.

Number of Districts with a Qualified Certification

0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25



Source: First Interim Reports 2024-25.

# Qualified Interim Report Certifications

District	Status	District	Status	District	Status
Alum Rock Union ESD	Qualified 2	Franklin McKinley SD	Qualified 1	Oak Run Elementary	Qualified 1
Amador COE	Qualified 2	Fremont USD	Qualified 1	Pleasanton USD	Qualified 1
Amador County USD	Qualified 2	Happy Camp Union ESD	Qualified 1	Potter Valley Comm USD	Qualified 1
Calaveras USD	Qualified 1	Leggett Valley USD	Qualified 1	Rialto USD	Qualified 1
Cascade Union ESD	Qualified 3	Little Lake City ESD	Qualified 1	Sacramento City USD	Qualified 2
Castle Rock Union ESD	Qualified 2	Live Oak ESD	Qualified 1	Saddleback Valley USD	Qualified 1
Coachella Valley USD	Qualified 2	Livermore Valley Joint USD	Qualified 2	Semitropic ESD	Qualified 1
Cuyama Joint Union USD	Qualified 2	Mill Valley ESD	Qualified 1	Vallejo City USD	Qualified 3
East Side Union HSD	Qualified 3	Millville Elementary	Qualified 1	Willits USD	Qualified 1
Eastside Union ESD	Qualified 1	Mountain Empire USD	Qualified 3	Windsor USD	Qualified 1
Del Norte County USD	Qualified 1	Nevada Jt. Union HSD	Qualified 1		

**Source:** First Interim Reports 2024-25.

**Note:** The values in the “status” columns indicate the count of consecutive certifications for each district/county superintendent of schools.

**Key:** ESD – elementary school district; HSD – high school district; SD – school district; USD – unified school district.

# Negative Interim Report Certifications

Six of the seven LEAs with negative certifications have active county office intervention.



Source: First Interim Reports 2024-25.

# Negative Interim Report Certifications

District	Status
Dunsmuir ESD	Negative 1
Hayward USD	Negative 1
Oakland USD	Negative 1
San Francisco USD	Negative 2
Plumas USD	Negative 1
Weed Union ESD	Negative 1
Yreka Union ESD	Negative 1

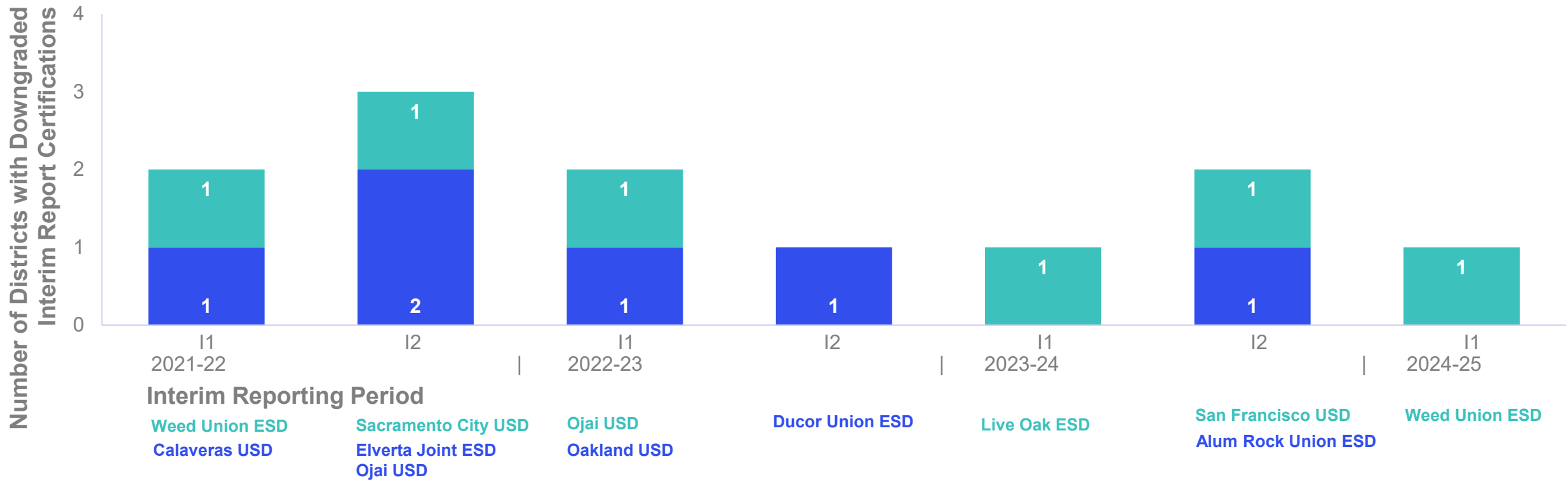
**Source:** First Interim Reports 2024-25.

**Note:** The values in the “status” columns indicate the count of consecutive certifications for each district/county superintendent of schools.

# Downgraded Interim Report Certifications

The total count of qualified and negative reports include interim reports with certifications that were downgraded by the respective oversight agency. In 2024-25 the downgrade was a rare positive certification to a negative certification.

Qualified Certifications | Negative Certifications



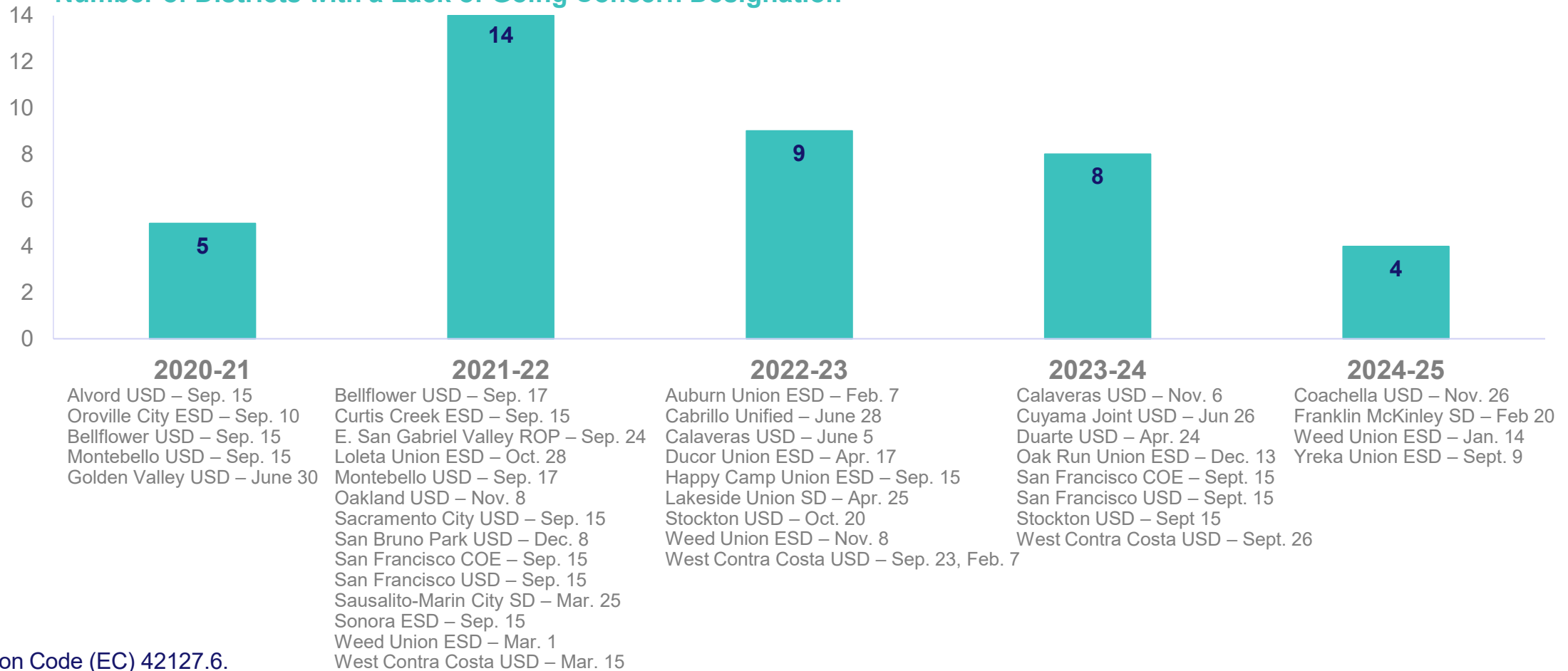
Source: First Interim Reports 2024-25.



# Lack of Going Concern Designations

Lack of going concern designations\* may be received for a variety of reasons. Two of the three districts also have negative certifications.

Number of Districts with a Lack of Going Concern Designation



\*Education Code (EC) 42127.6.