

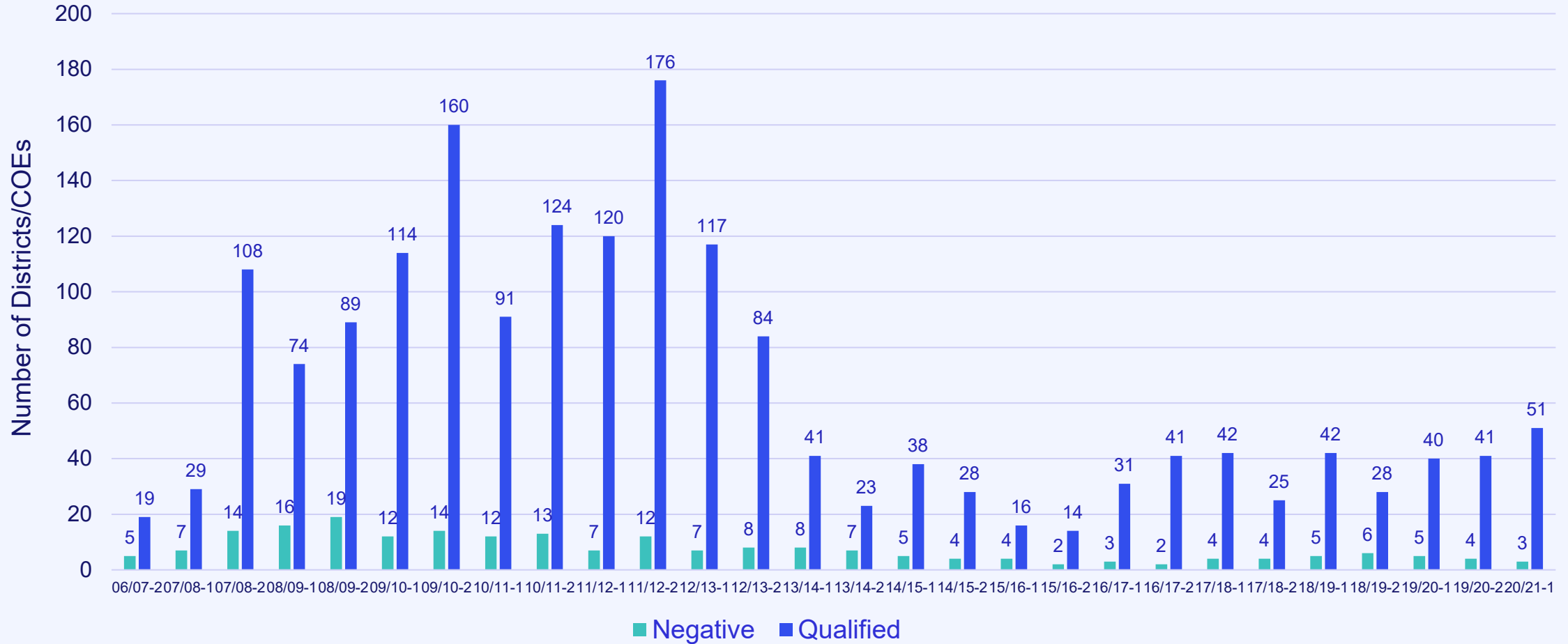
FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Fiscal Status of LEAs

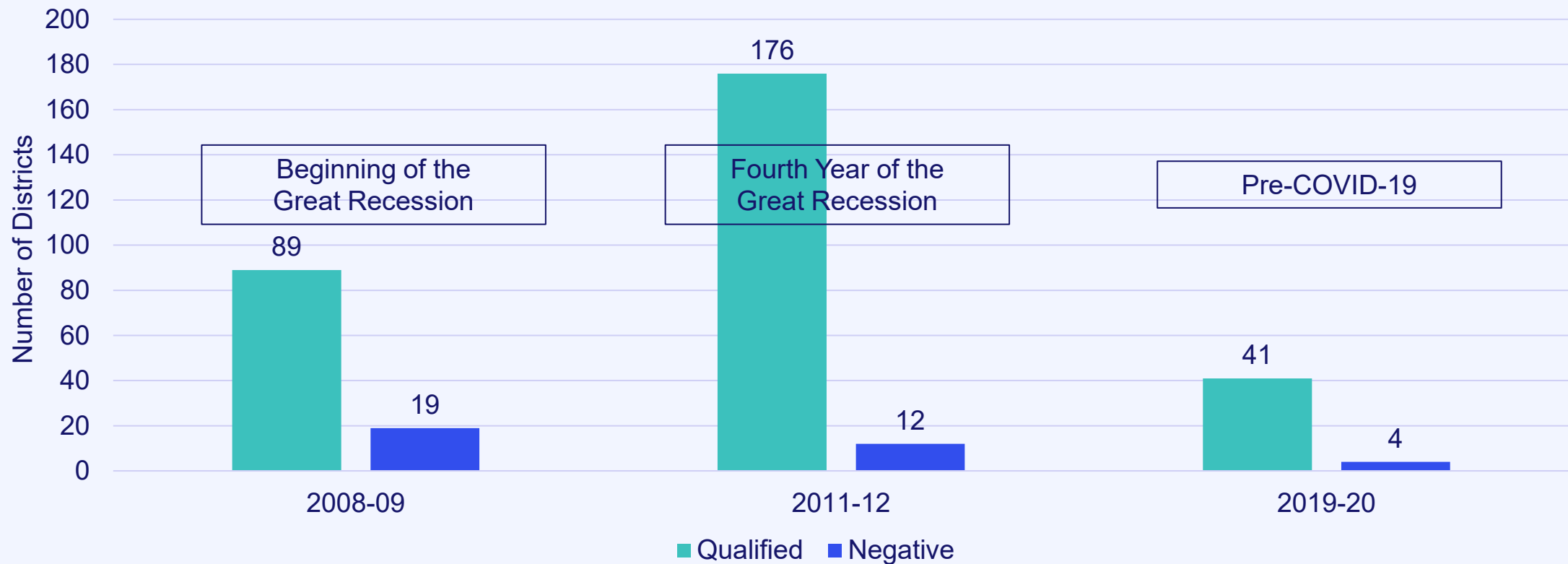
As of January 26, 2021

Historical Qualified & Negative Certifications



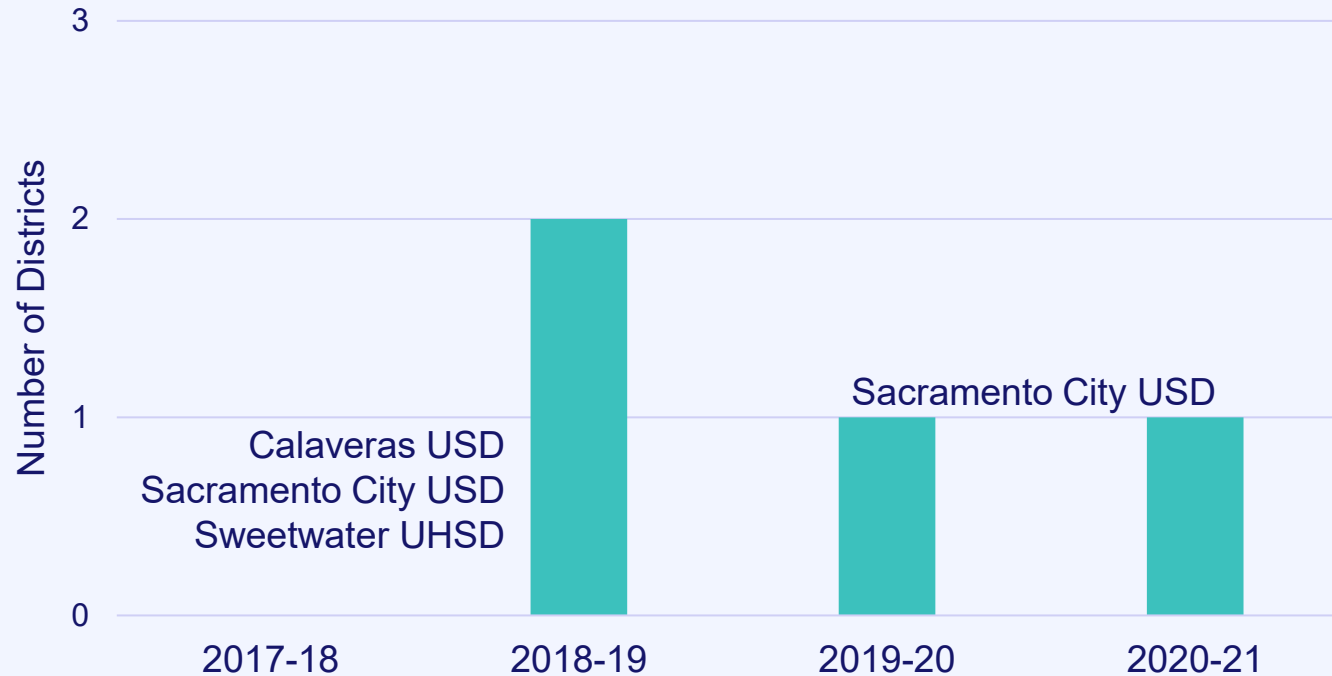
Historical Perspective on Certifications

Certifications at Second Interim



Disapproved Budgets

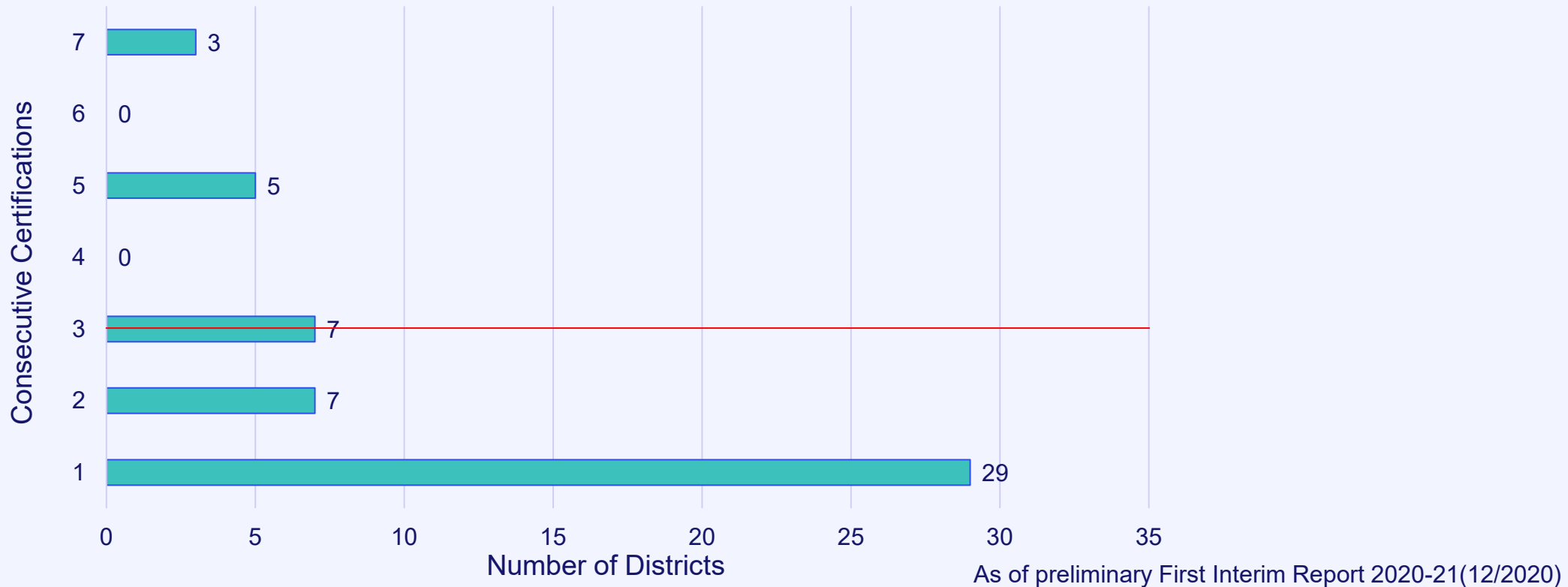
The one disapproved budget in 2020-21 represents the district's third consecutive disapproved budget.



As of 2020-21 Budget Adoption reviews (10/2020)

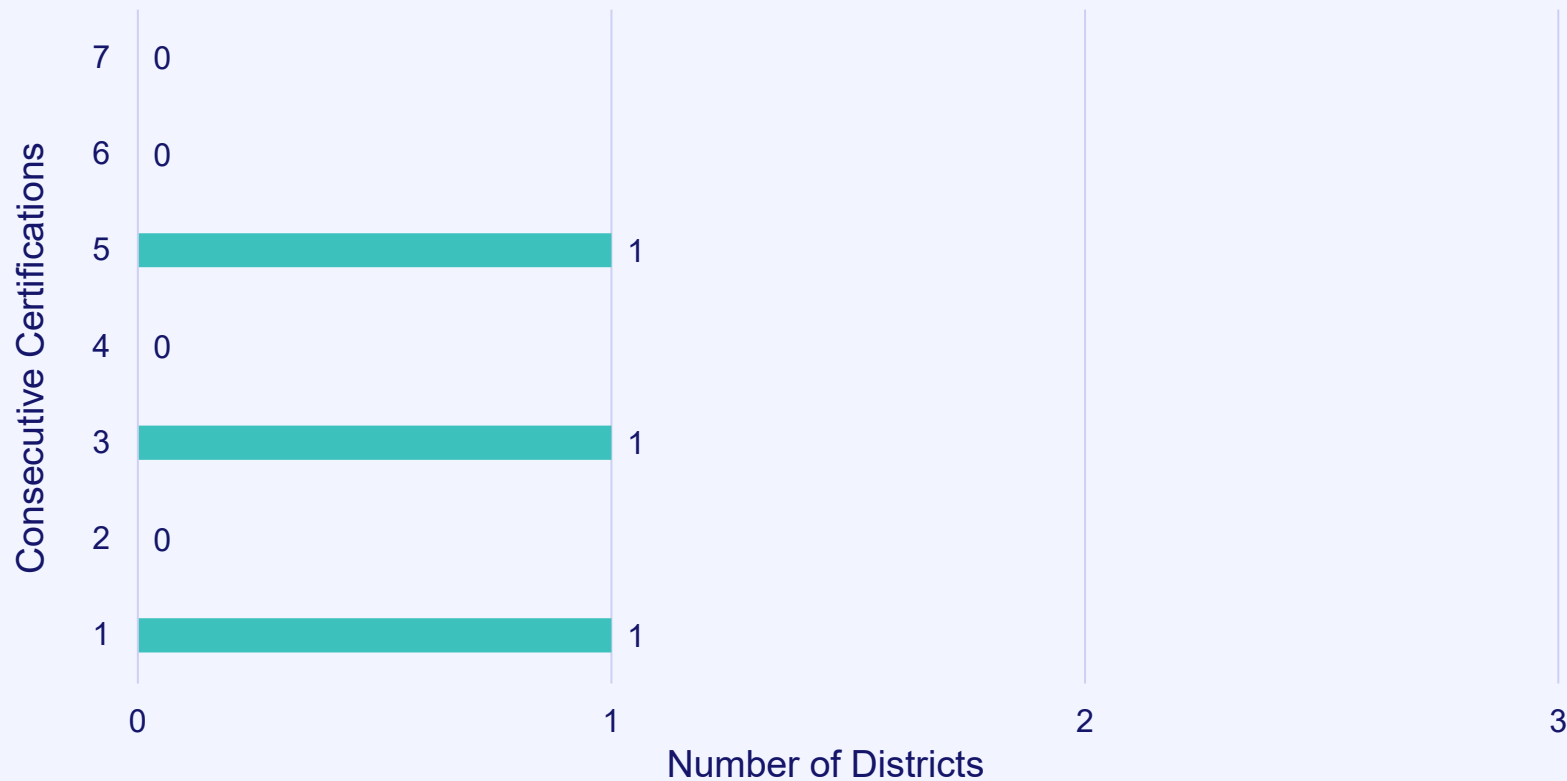
Qualified Interim Reports Certifications

Of the 51 qualified districts, fifteen have three or more consecutive qualified certifications over the past seven reporting periods.



Negative Interim Reports Certifications

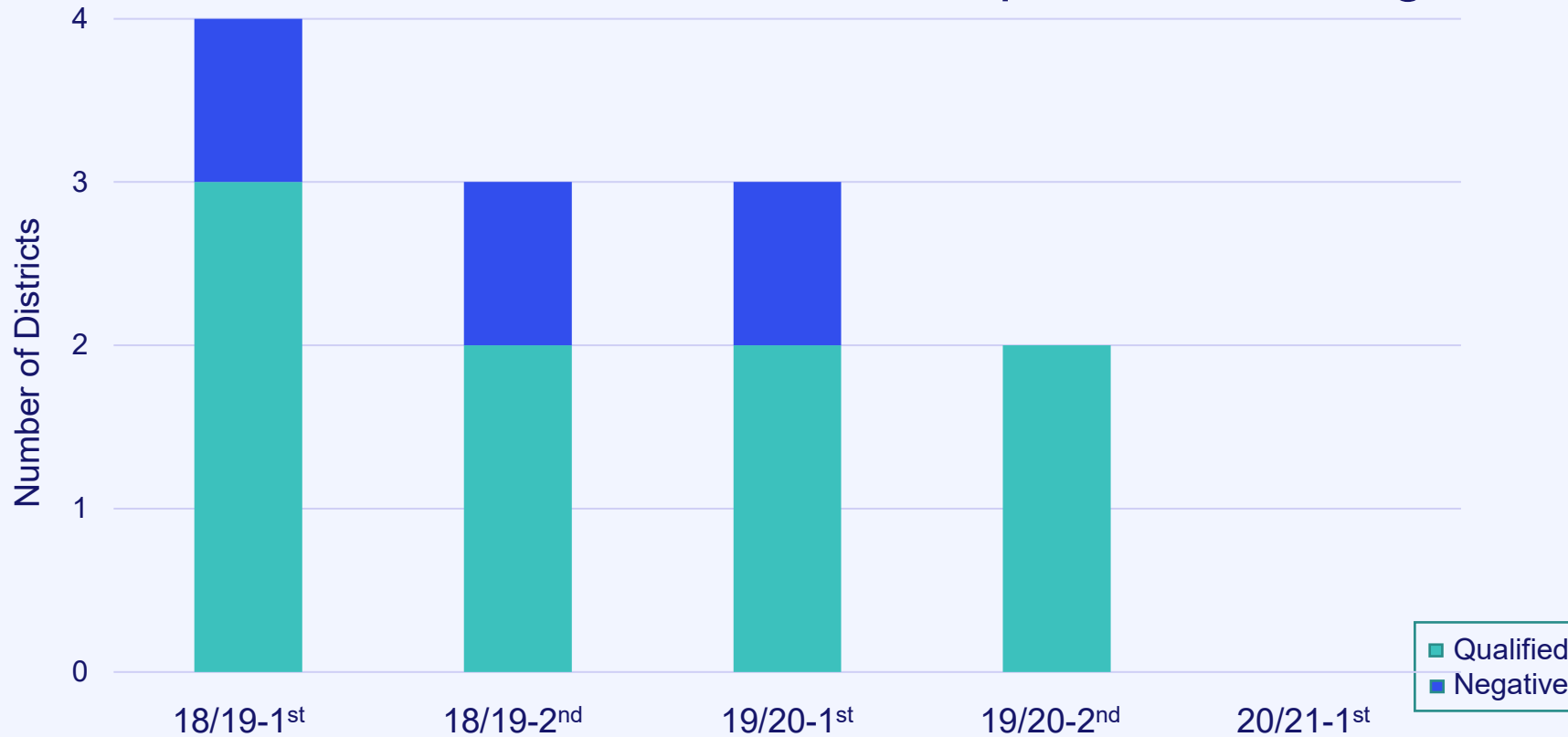
Of the three negative districts, two have three or more consecutive negative certifications over the past seven reporting periods.



As of preliminary First Interim Report 2020-21(12/2020)

Downgraded Interim Report Certifications

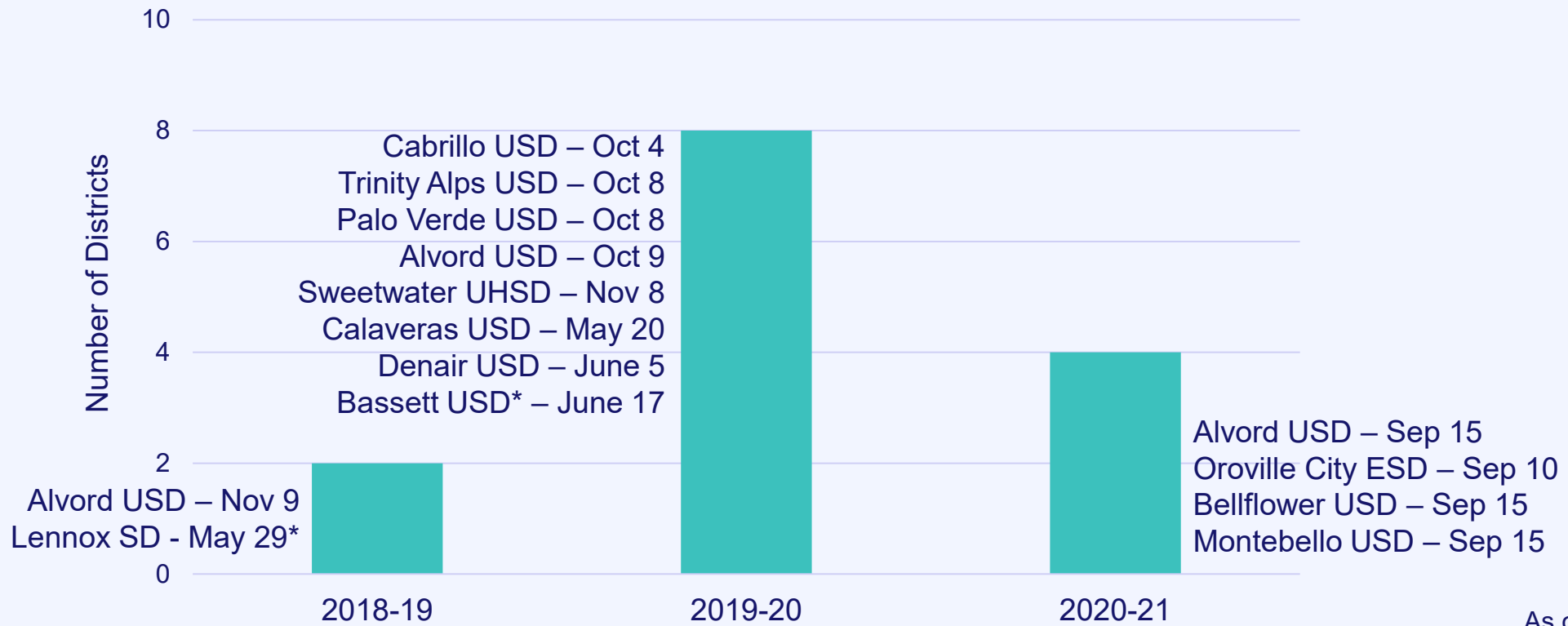
Interim reports that have certifications downgraded by the county superintendent are included in the total count of qualified and negative reports.



As of preliminary First Interim Report 2020-21(12/2020)

Lack of Going Concern Designations

Four districts have been designated as a lack of going concern in 2020-21 for non-budget concerns, such as leadership, lack of disclosure and non-compliance.



As of October 22, 2020

*LACOE considers Lennox and Bassett as continuing LGC status in 2020-21

Fiscal Health Risk Analysis Trends

- In two and one-half years there have been 32 cases in which conditions have triggered a Fiscal Health Risk Analysis (FHRA)
 - 23 FHRAs completed, one is in draft, one is in progress, one is on hold, and two were cancelled after additional information was considered
 - 4 recently triggered at First Interim 2020-21
 - Three additional FHRAs completed due to requests by LEAs
- Scoring methodology was modified and implemented part way through the second year after reviewing results from the first year
- Analysis of items and evaluation of scores are an ongoing quality assurance process

Fiscal Health Risk Analysis Trends

LEA	Trigger	Year	Risk Score	Risk Level	Other
Calaveras USD	D	18-19 B	31.7	Moderate	
Sweetwater UHSD	D	18-19 B	57.7	High	
Sacramento City USD	D	18-19 B	44.8	High	
Oceanside USD	3Q	18-19 1	31.4	Moderate	
Alvord USD	LGC	18-19 1	40.1	High	
Coachella Valley USD	3Q	18-19 1	44.7	High	
Klamath-Trinity JUSD	3Q	18-19 1	20.4	Low	
Gateway USD	3Q	18-19 2	15.3	Low	
Amador COE	N	18-19 2	46.4	High	
Amador County USD	None	18-19 2	38.6	Moderate	Single/Single COE trigger
Lennox SD	LGC	18-19 2	53.0	High	

D=disapproved budget, N = negative certification, 3Q = three consecutive qualified certifications, LGC = lack of going concern, DN = downgraded certification;
 year+B = budget, year+1 = first interim, year+2 = second interim

Presented in order of occurrence

Fiscal Health Risk Analysis Trends (cont.)

LEA	Trigger	Year	Risk Score	Risk Level	Other
Cabrillo USD	LGC	19-20 B	38.7	Moderate	
Palo Verde USD	LGC	19-20 B	45.1	High	
Trinity Alps USD	LGC	19-20 B	26.9	Moderate	
Konocti USD	DN-N	19-20 1			Cancelled per COE
San Ysidro ESD	3Q	19-20 1			Cancelled per COE
Newark USD	3Q	19-20 2	29.3*	High	
East Side Union HSD	DN-Q	19-20 2	31.8*	High	
Alum Rock UESD	3Q	19-20 2	37.2*	High	
Camino UESD	3Q	19-20 2	24.0*	Moderate	
Gold Trail UESD	3Q	19-20 2	20.6*	High	
Denair USD	LGC	19-20 2	34.6*	High	

D=disapproved budget, N = negative certification, 3Q = three consecutive qualified certifications, LGC = lack of going concern, DN = downgraded certification; year+B = budget, year+1 = first interim, year+2 = second interim; *new scoring methodology

Presented in order of occurrence

Fiscal Health Risk Analysis Trends (cont.)

LEA	Trigger	Year	Risk Score	Risk Level	Other
Southern Kern USD	N	19-20 2	51.9*	High	
San Ysidro ESD	3Q	19-20 2	53.4*	High	
Bassett USD	LGC	19-20 2	34.5*	High	
Bellflower USD	LGC	20-21 B	*		Uncooperative/On hold
Montebello USD	LGC	20-21 B	*		In process
Oroville City ESD	LGC	20-21 B	*		Draft report with district
Dixon USD	3Q	20-21 1	*		Process being initiated
Elk Grove USD	N	20-21 1	*		Process being initiated
Lost Hills Union ESD	3Q	20-21 1	*		Process being initiated
West Contra Costa U	3Q	20-21 1	*		Process being initiated

D=disapproved budget, N = negative certification, 3Q = three consecutive qualified certifications, LGC = lack of going concern, DN = downgraded certification; year+B = budget, year+1 = first interim, year+2 = second interim; *new scoring methodology

Presented in order of occurrence