

**FCMAT**

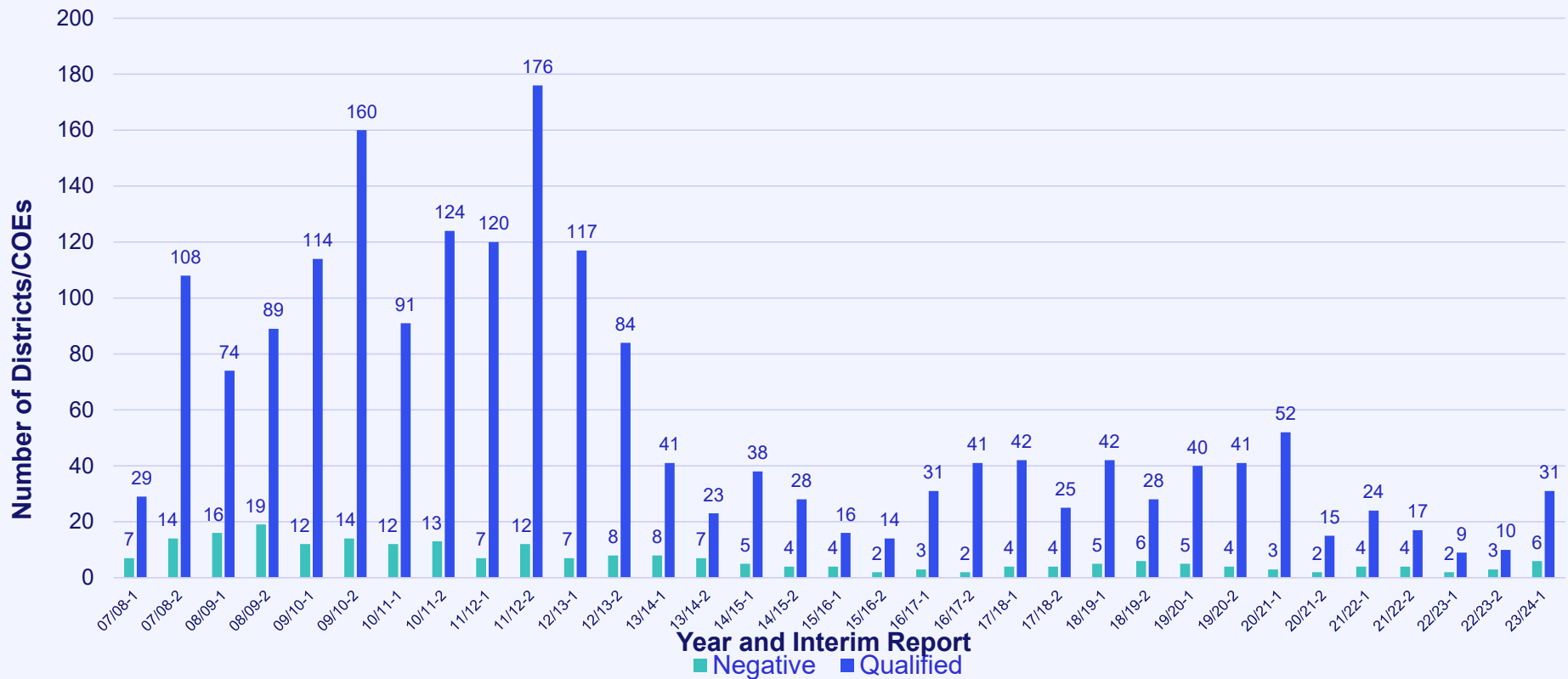


FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

# Fiscal Status of LEAs

February 2024

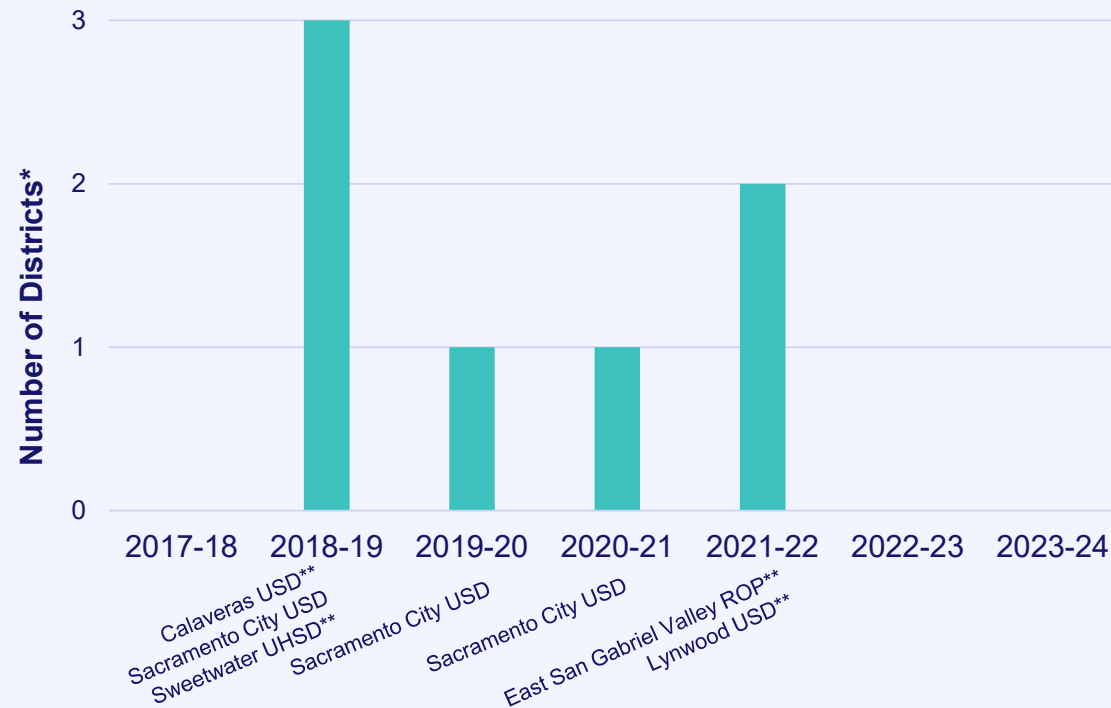
# Historical Qualified and Negative Certifications



Source: First Interim Reports 2023-24 as of January 22, 2024.

# Disapproved Budgets

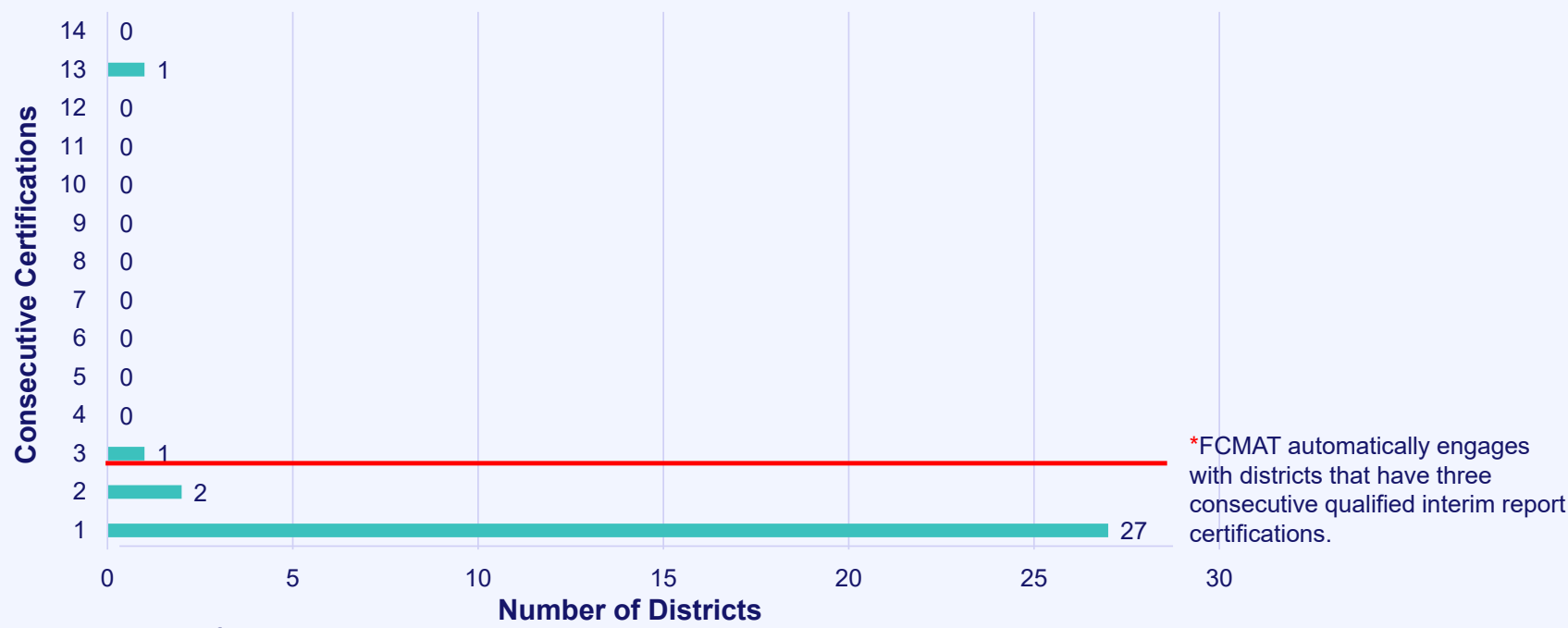
There were no disapproved budgets for the 2023-24 fiscal year as of budget adoption reviews (November 8, 2023).



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

# Qualified Interim Report Certifications

The total of 31 qualified districts is triple the number reported in last reporting period (second interim 2022-23).



Source: First Interim Reports 2023-24 as of January 22, 2024.

# Qualified Interim Report Certifications

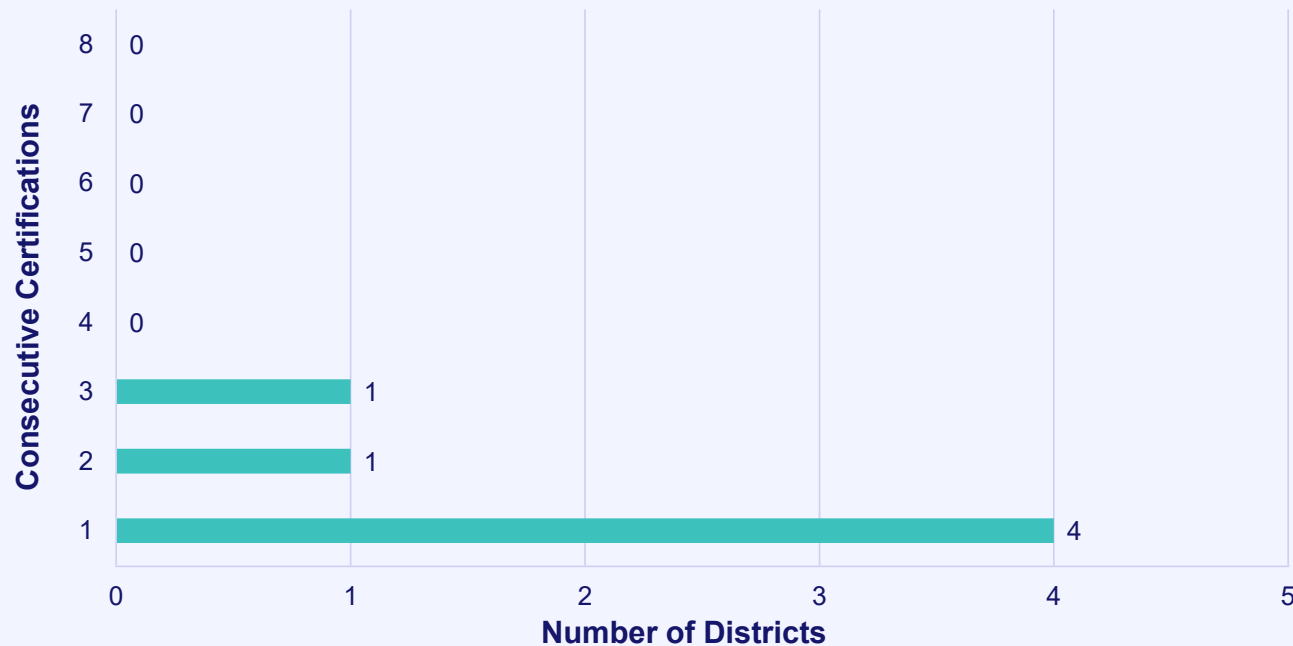
District	Status	District	Status	District	Status
Adelanto ESD	Qualified 1	Leggett Valley USD	Qualified 1	Santa Rosa ESD	Qualified 1
Cabrillo USD	Qualified 3	Mark Twain Union ESD	Qualified 1	Santa Rosa HSD	Qualified 1
Cascade Union ESD	Qualified 1	Moreno Valley USD	Qualified 1	Sausalito Marin City SD	Qualified 1
Culver City USD	Qualified 1	Mountain Empire USD	Qualified 1	Sierra COE	Qualified 1
Duarte USD	Qualified 1	Newark USD	Qualified 1	Sonoma Valley USD	Qualified 1
Dublin USD	Qualified 1	Novato USD	Qualified 1	Vallejo City USD	Qualified 1
East Side Union HSD	Qualified 1	Oak Grove Union ESD	Qualified 2	West Contra Costa USD	Qualified 2
Galt Joint Union HSD	Qualified 1	Oakland USD	Qualified 13	William S. Hart Union HSD	Qualified 1
Gazelle Union ESD	Qualified 1	Redwood City ESD	Qualified 1	Yreka Union ESD	Qualified 1
Hayward USD	Qualified 1	San Francisco COE / USD	Qualified 1		
Hollister USD	Qualified 1	San Gabriel USD	Qualified 1		

Source: First Interim Reports 2023-24 as of January 22, 2024.

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

# Negative Interim Report Certifications

Five of the six negative certifications belong to small districts, three of which have average daily attendance figures of only 6, 13 and 40, respectively.



Source: First Interim Reports 2023-24 as of January 22, 2024.

# Negative Interim Report Certifications

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

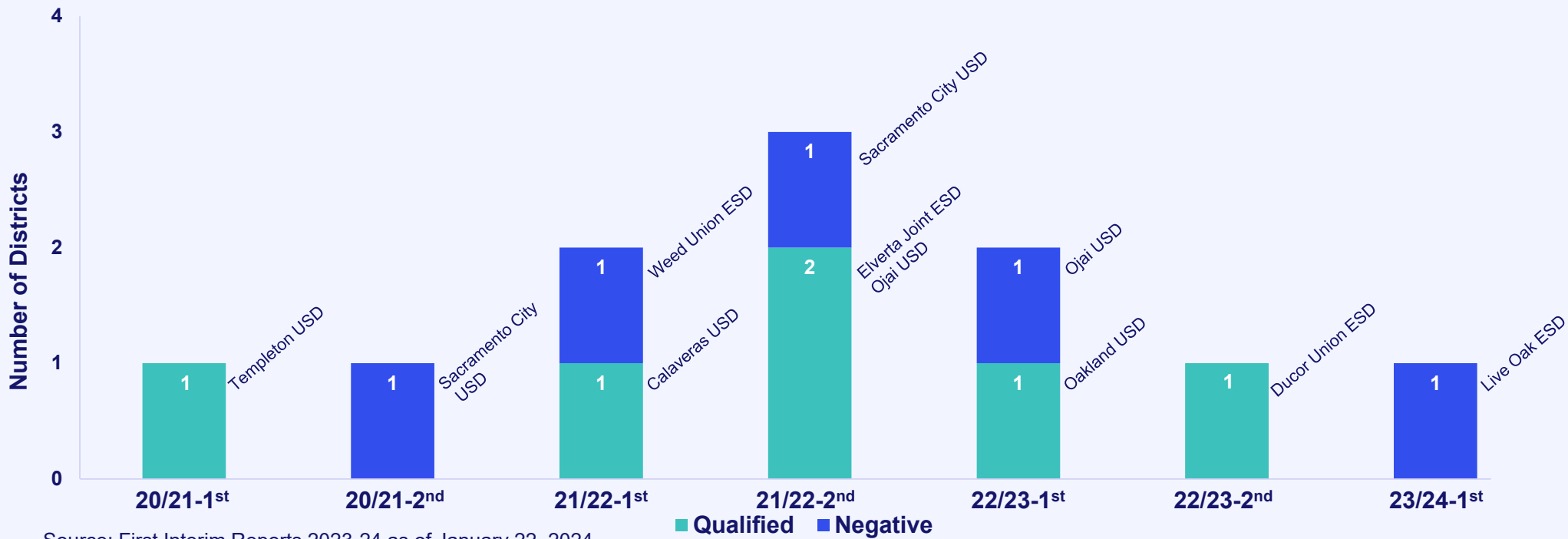
\*Number in “status” column indicates consecutive certification.

Source: First Interim Reports 2023-24 as of January 22, 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.

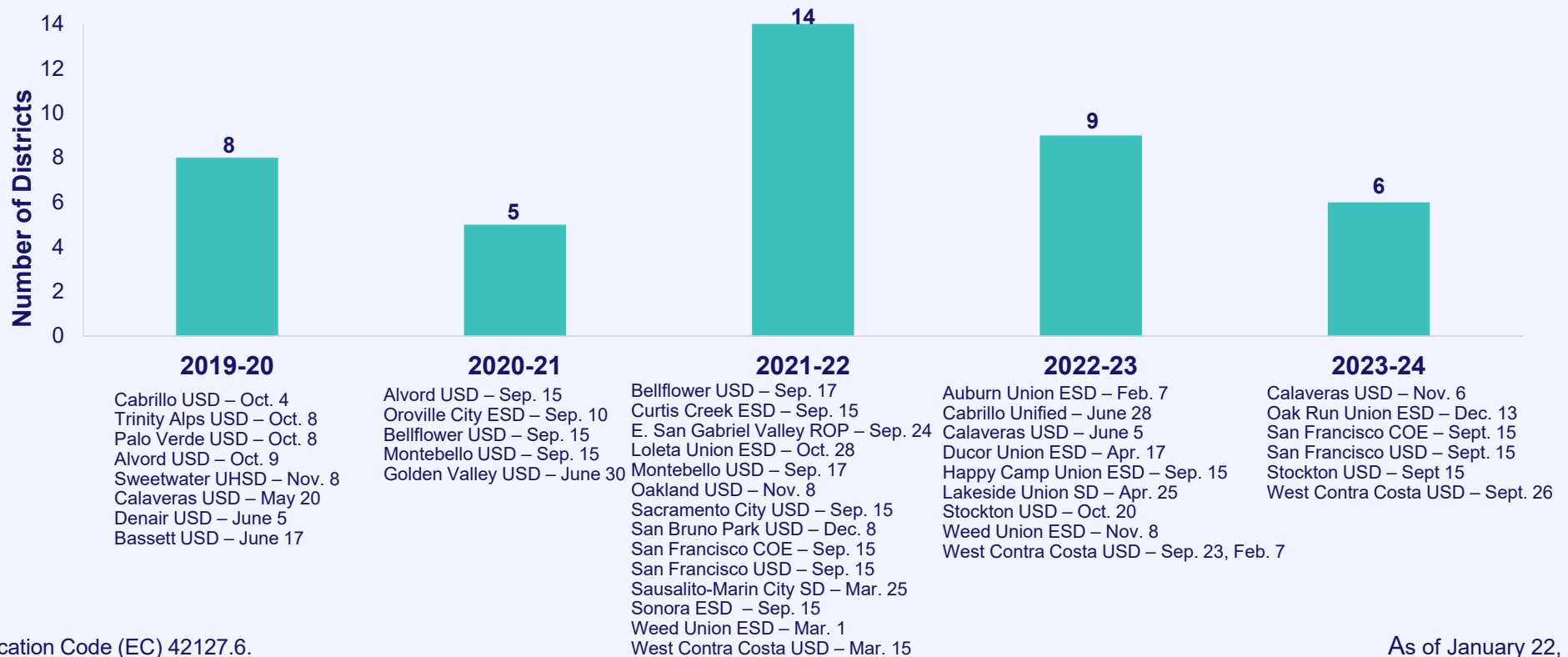


Source: First Interim Reports 2023-24 as of January 22, 2024.



# 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 January 22, 2024.