

FCMAT

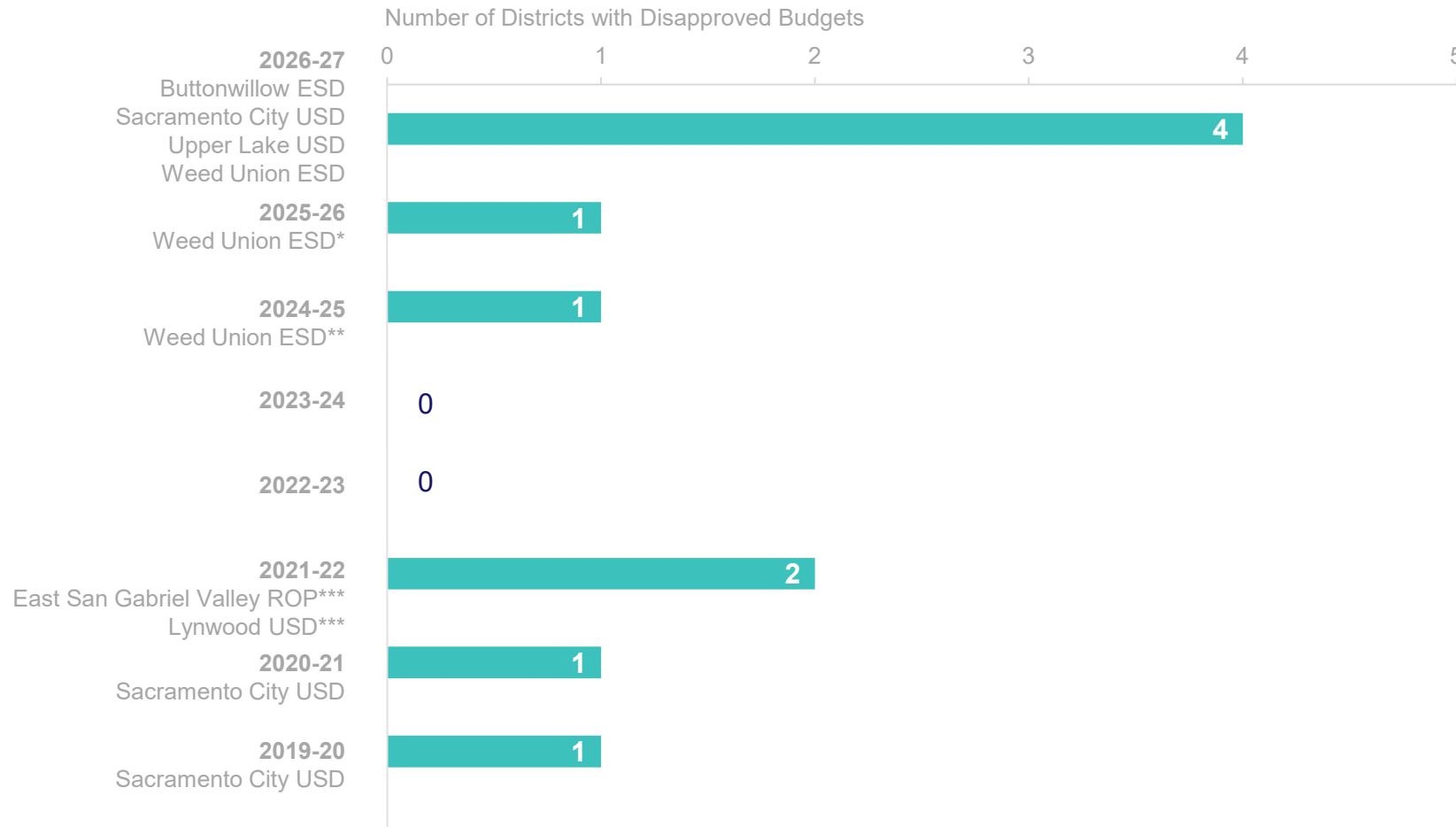
FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Fiscal Status of LEAs

September 29, 2026

Disapproved Budgets 2019-20 – 2026-27

There are four disapproved budget for the 2026-27 fiscal year.



Note: SPI reporting on counties and single-single districts is not due until October 15.

*No Budget Review Committee; state superintendent disapproved the budget.

**Budget Review Committee sustained the county office's disapproval; state superintendent disapproved the budget.

***Budget was preliminarily disapproved but ultimately approved by the November 8 deadline.

Sources: County superintendents of schools and the state superintendent of public instruction (SPI).

Conditionally Approved Budgets

District	District
Allensworth ESD	Pacifica SD
Antioch USD	Palo Alto USD
Aromas-San Juan USD*	Panoche ESD*
Bitterwater-Tully ESD*	Paramount USD
Cienega Union ESD*	Pixley Union ESD
Evergreen ESD	Pleasanton USD
Exeter USD	San Benito HSD*
Hollister SD*	Sonora ESD
Leggett Valley ESD*	Southside ESD*
Liberty ESD	Southern Kern USD
Los Angeles USD	Tres Pinos Union ESD*
North County Joint Union ESD*	Washington USD
Oakland USD	Willow Grove Union ESD*
Outside Creek ESD	

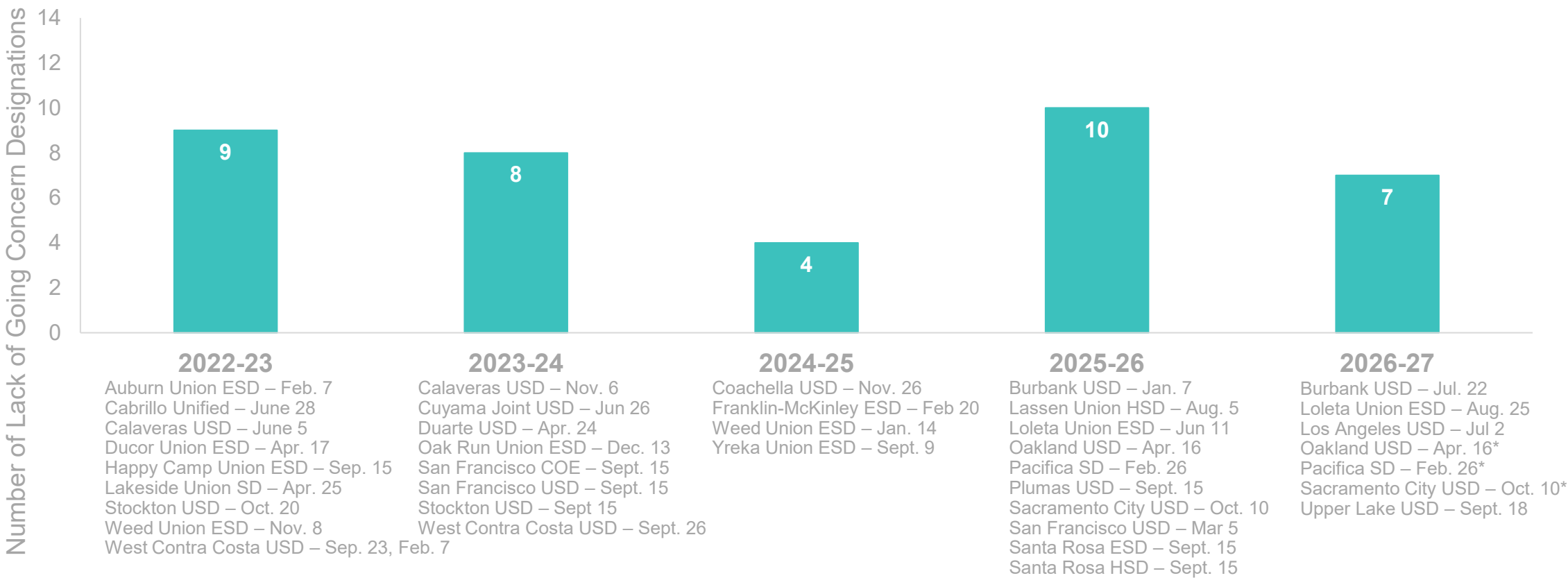
Sources: County superintendents and the SPI.

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

*Budget was conditionally approved because the local control and accountability plan had not been approved.

Lack of Going Concern Designations

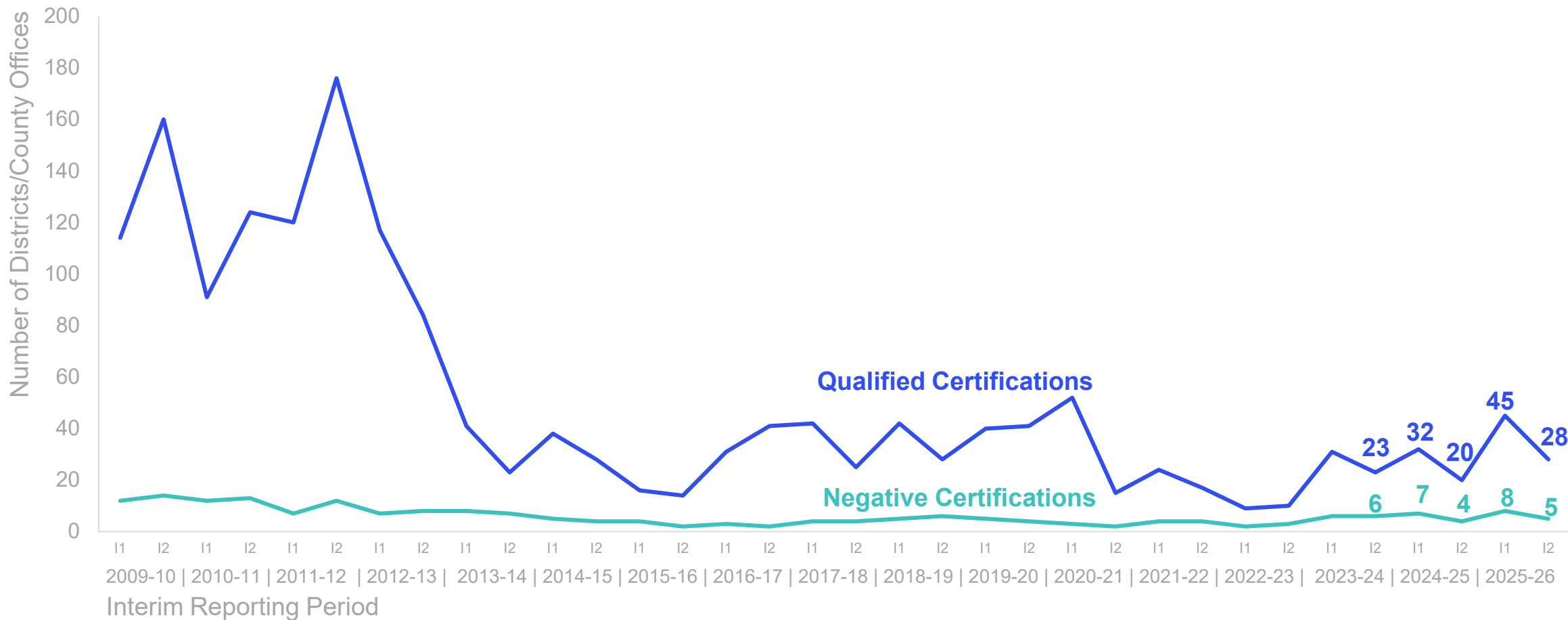
This designation may be given for a variety of reasons per Education Code 42127.6.



Sources: County superintendents and the SPI.

*Conditionally approved or disapproved budget in 2026-27, extending the preexisting lack of going concern designation from 2025-26 into 2026-27.

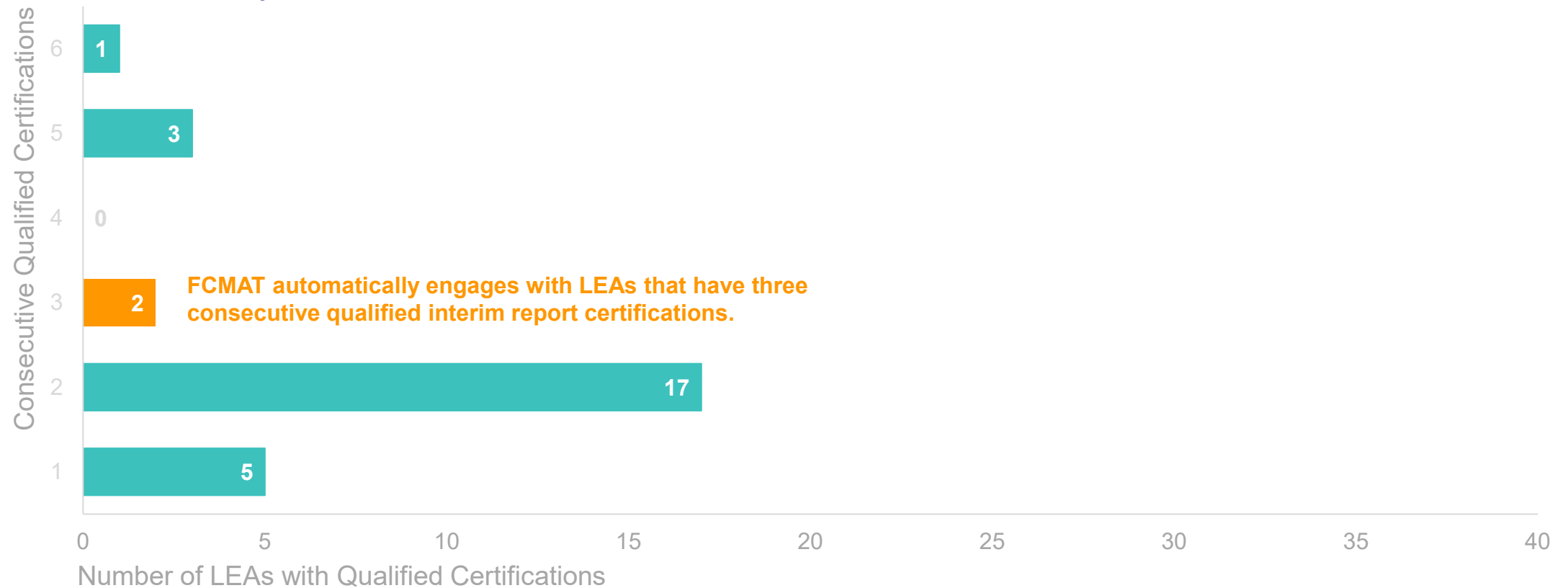
Historical Qualified & Negative Certifications



Sources: 2009-10 through 2025-26 first and second interim reports.

Qualified Interim Report Certifications

The number of qualified local educational agencies (LEAs) dropped as expected from first interim but remains high for second interim compared to recent history.



Sources: 2025-26 second interim reports.

Qualified Interim Report Certifications

LEA	Status	LEA	Status	LEA	Status
Amador COE	Qualified 5	Culver City USD	Qualified 1	Pacifica SD	Qualified 1
Amador County USD	Qualified 5	Cypress ESD	Qualified 2	River Delta Joint USD	Qualified 2
Adelanto ESD	Qualified 1	Dublin USD	Qualified 2	San Francisco USD	Qualified 2
Bonsall USD	Qualified 2	Dunsmuir ESD	Qualified 1	Vallejo City USD	Qualified 6
Cascade Union ESD	Qualified 2	Guadalupe Union ESD	Qualified 2	West Contra Costa USD	Qualified 2
Castle Rock Union ESD	Qualified 2	Happy Camp Union ESD	Qualified 2	Yreka Union ESD	Qualified 3
Camino Union ESD	Qualified 2	Laton Joint USD	Qualified 2		
Cambrian SD	Qualified 2	Livermore Valley Joint USD	Qualified 1		
Coachella Valley USD	Qualified 5	Novato USD	Qualified 2		
Colfax ESD	Qualified 2	Oakland USD	Qualified 3		
Cotati-Rohnert Park USD	Qualified 2	Oxnard Union HSD	Qualified 2		

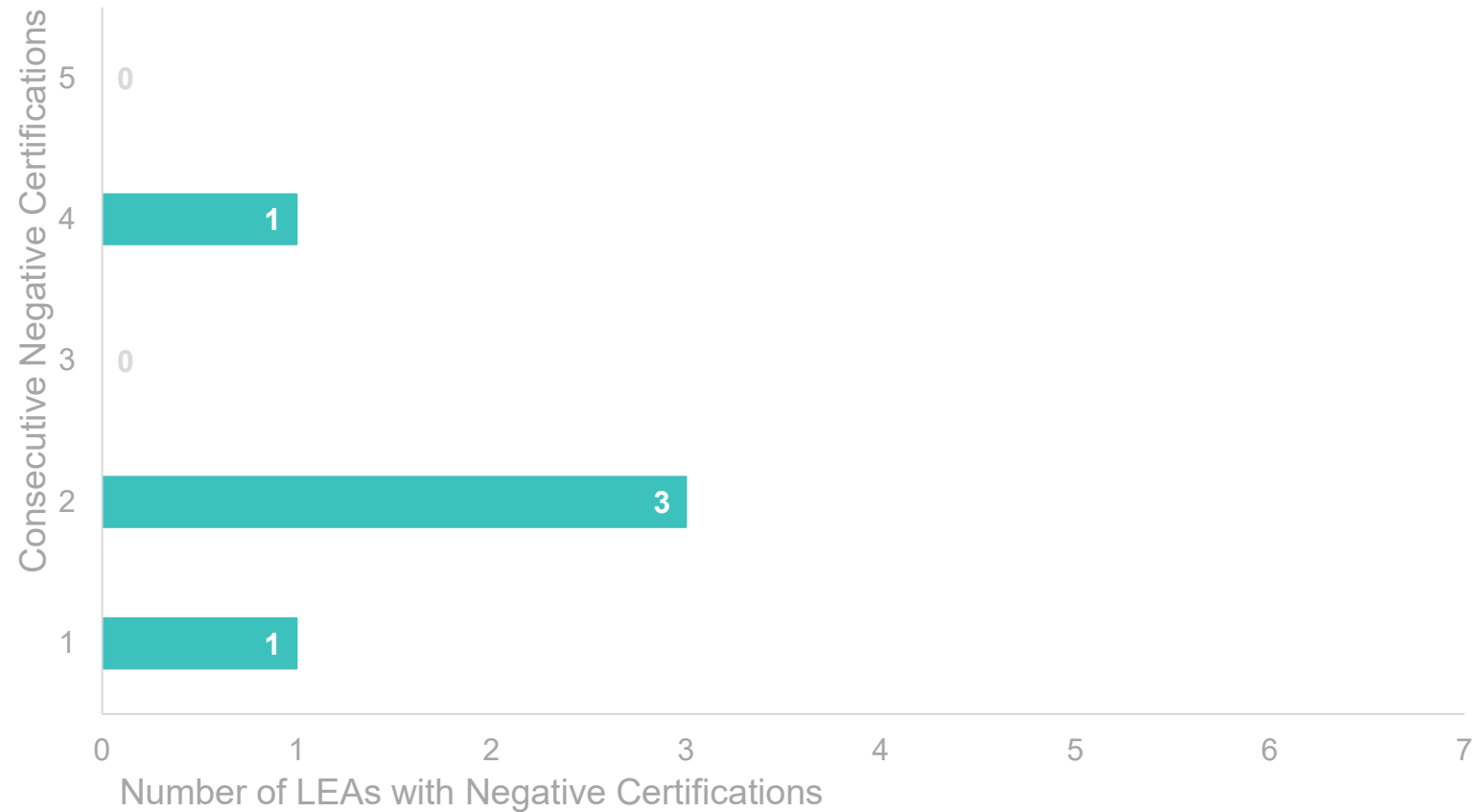
Source: 2025-26 second interim reports.

Note: The numbers 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; COE – county office of education.

Negative Interim Report Certifications

The number of negative certifications dropped from first interim. Intervention is actively being provided by the county superintendents in each of the districts.



Sources: 2025-26 second interim reports.

Negative Interim Report Certifications

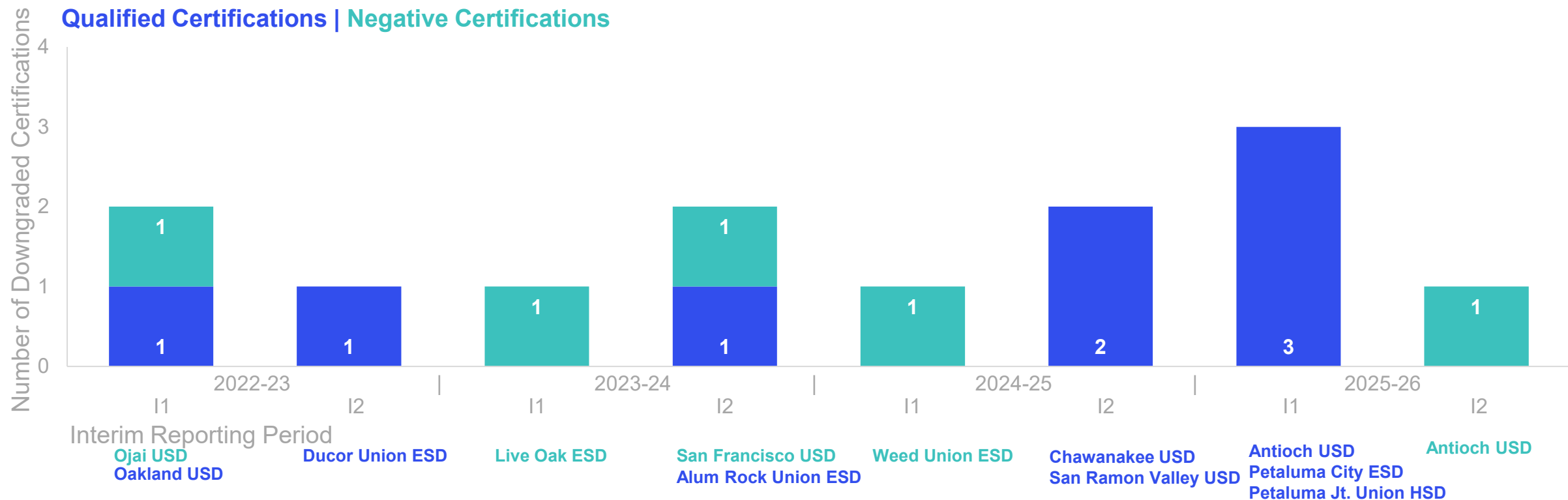
LEA	Status
Antioch USD	Negative 1
Pleasanton USD	Negative 2
San Ysidro ESD	Negative 2
Sacramento City USD	Negative 2
Weed Union ESD	Negative 4

Source: 2025-26 second interim reports.

Note: The numbers in the “Status” column indicate the count of consecutive certifications for each district/county superintendent.

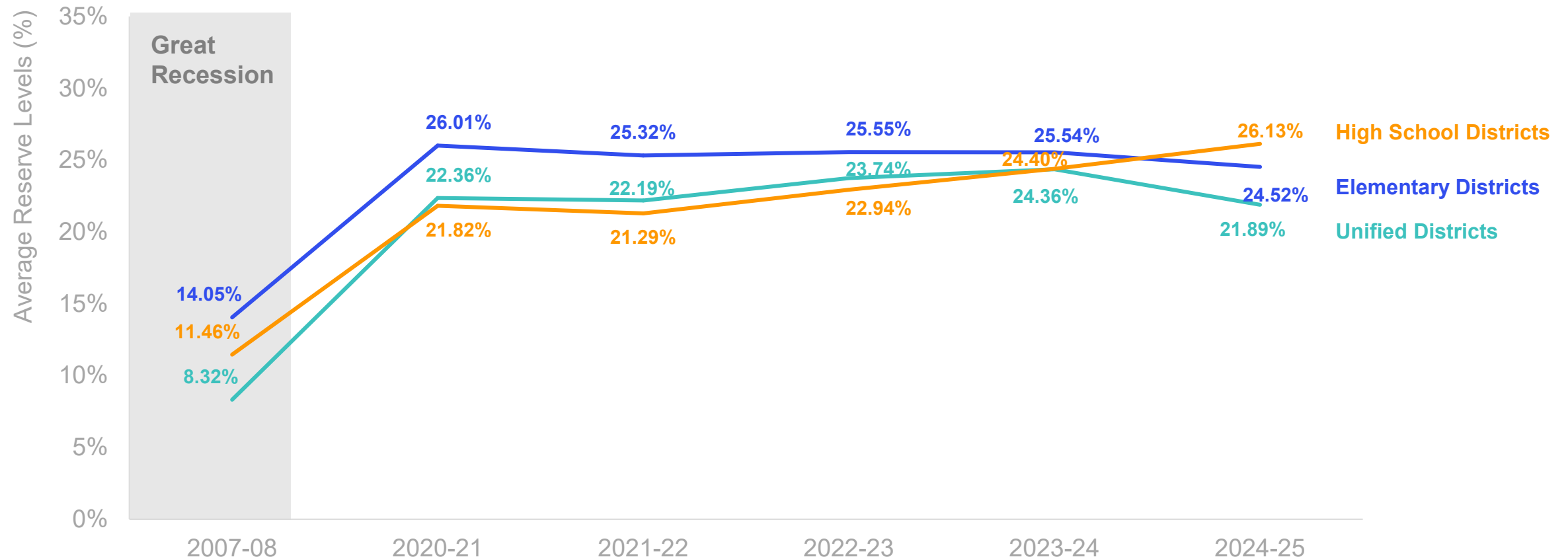
Downgraded Interim Report Certifications

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



Sources: 2025-26 second interim reports.

School District Average Reserve Levels



Sources: Unaudited actuals for 2007-08 and 2020-21 through 2024-25.