

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

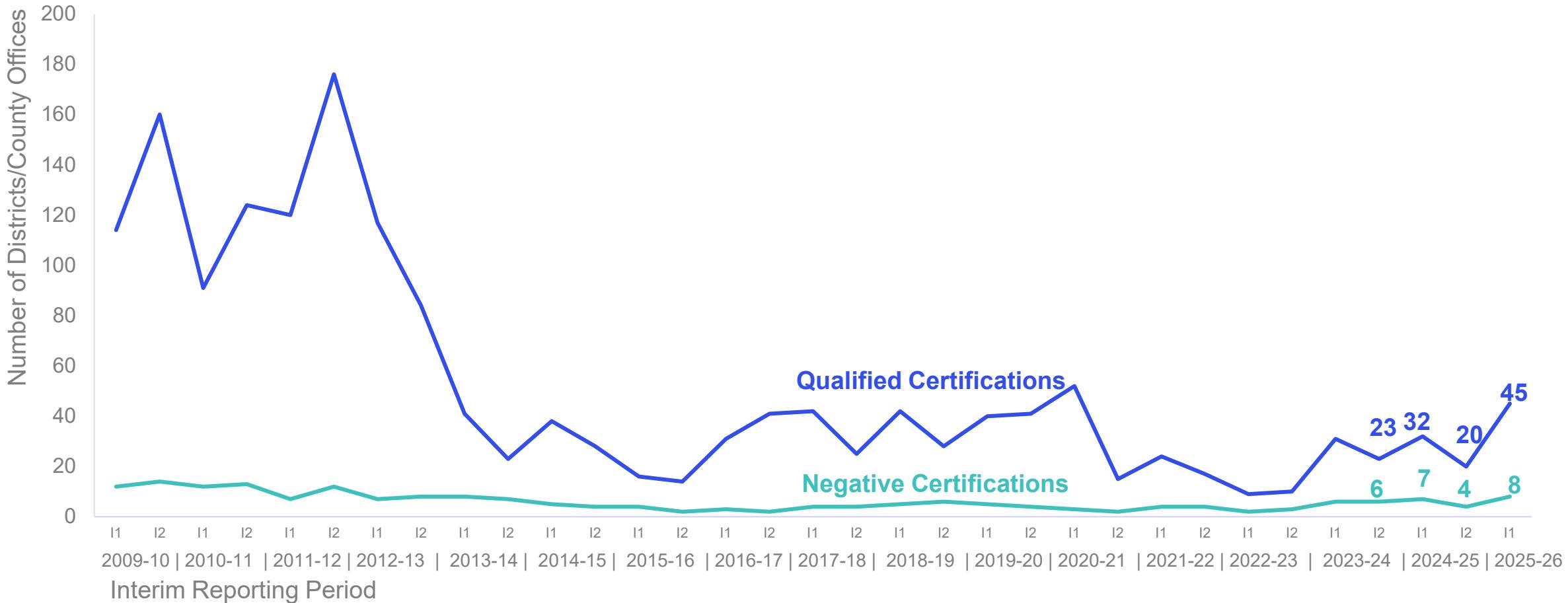
© Fiscal Crisis & Management
Assistance Team

Fiscal Status of LEAs

January 20, 2026



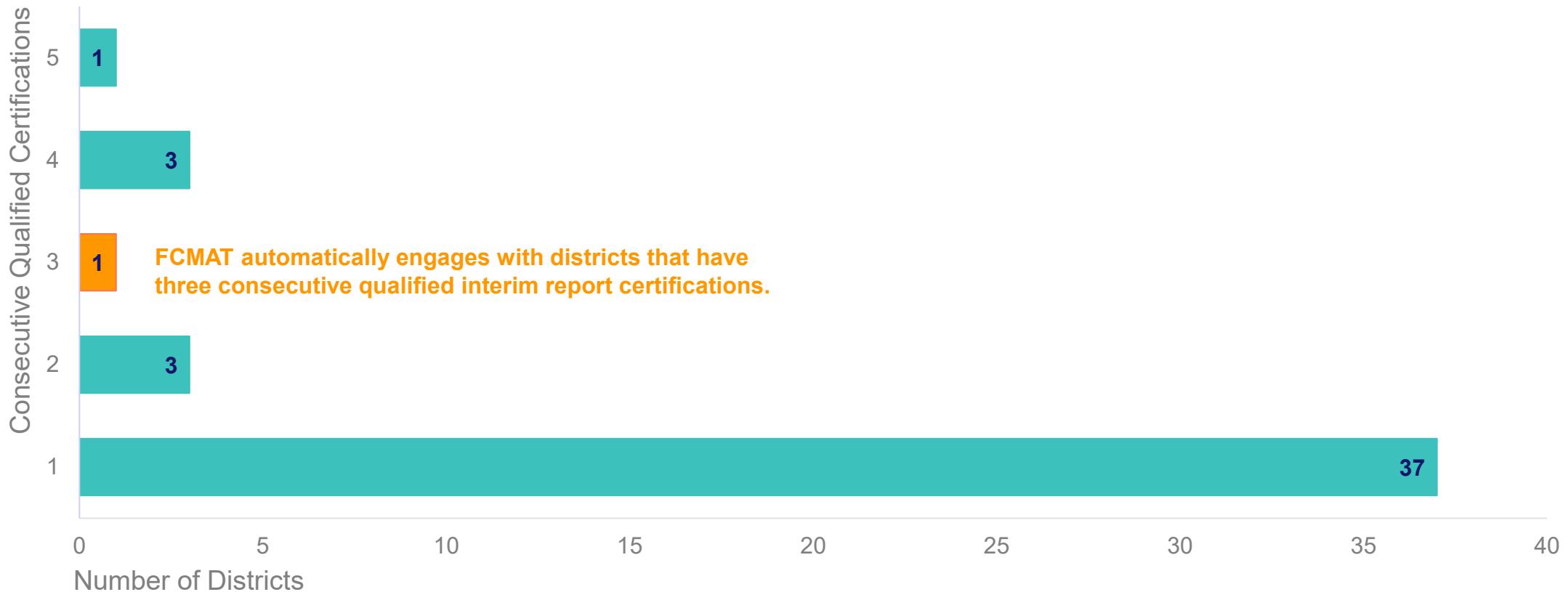
Historical Qualified & Negative Certifications



Source: 2009-10 – 2025-26 first and second interim reports.

Qualified Interim Report Certifications

At 45, the number of qualified local educational agencies (LEAs) has not been this high since the early years of the pandemic.



Source: 2025-26 first interim reports.

Qualified Interim Report Certifications

| District | Status | District | Status | District | Status |
|-------------------------|-------------|-----------------------|-------------|--------------------------|-------------|
| Amador COE | Qualified 4 | East Side Union HSD | Qualified 1 | Oxnard Union HSD | Qualified 1 |
| Amador County USD | Qualified 4 | Forestville Union ESD | Qualified 1 | Pajaro Valley USD | Qualified 1 |
| Antioch USD | Qualified 1 | Galt Joint Union HSD | Qualified 1 | Petaluma City ESD | Qualified 1 |
| Apple Valley USD | Qualified 1 | Grenada ESD | Qualified 1 | Petaluma Joint Union HSD | Qualified 1 |
| Bonsall USD | Qualified 1 | Guadalupe Union ESD | Qualified 1 | Placer Hills Union ESD | Qualified 1 |
| Capay Joint Union ESD | Qualified 1 | Happy Camp Union ESD | Qualified 1 | River Delta Joint USD | Qualified 1 |
| Cascade Union ESD | Qualified 1 | Hayward USD | Qualified 2 | Saddleback Valley USD | Qualified 3 |
| Castle Rock Union ESD | Qualified 1 | Howell Mountain ESD | Qualified 1 | San Francisco USD | Qualified 1 |
| Camino Union ESD | Qualified 1 | Laton Joint USD | Qualified 1 | Sebastopol Union ESD | Qualified 1 |
| Cambrian SD | Qualified 1 | Mother Lode Union ESD | Qualified 1 | Sonora ESD | Qualified 1 |
| Coachella Valley USD | Qualified 4 | Needles USD | Qualified 1 | Siskiyou Union HSD | Qualified 1 |
| Colfax ESD | Qualified 1 | Newark USD | Qualified 1 | Vallejo City USD | Qualified 5 |
| Cotati-Rohnert Park USD | Qualified 1 | Novato USD | Qualified 1 | West Contra Costa USD | Qualified 1 |
| Cypress ESD | Qualified 1 | Oakland USD | Qualified 2 | Willits USD | Qualified 1 |
| Dublin USD | Qualified 1 | Oak Grove Union ESD | Qualified 1 | Yreka Union ESD | Qualified 2 |

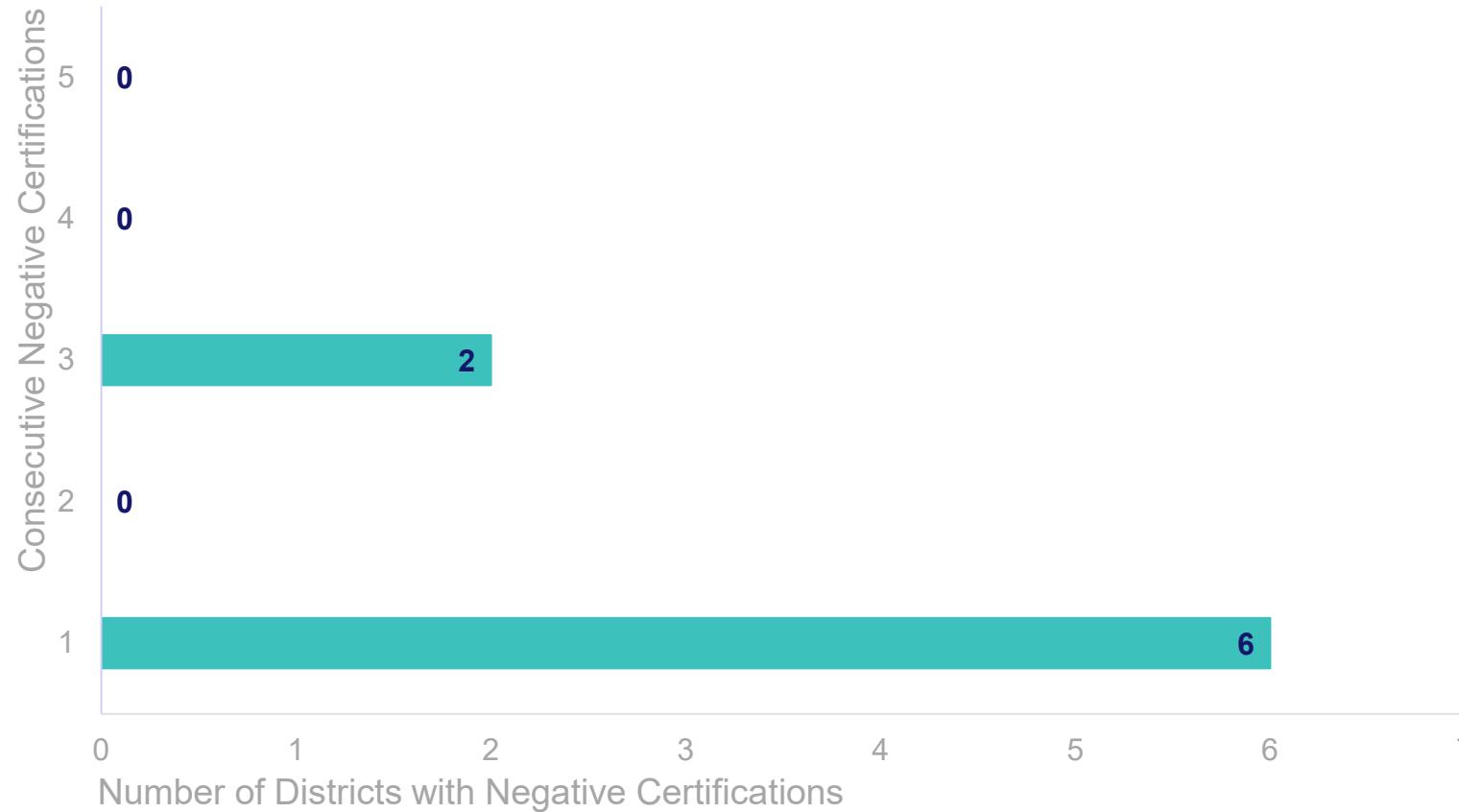
Source: 2025-26 first interim reports.

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.

Negative Interim Report Certifications

The number of negative certifications is high. The last time there were eight or more negative certifications was in 2013-14.



Source: 2025-26 first interim reports.

Negative Interim Report Certifications

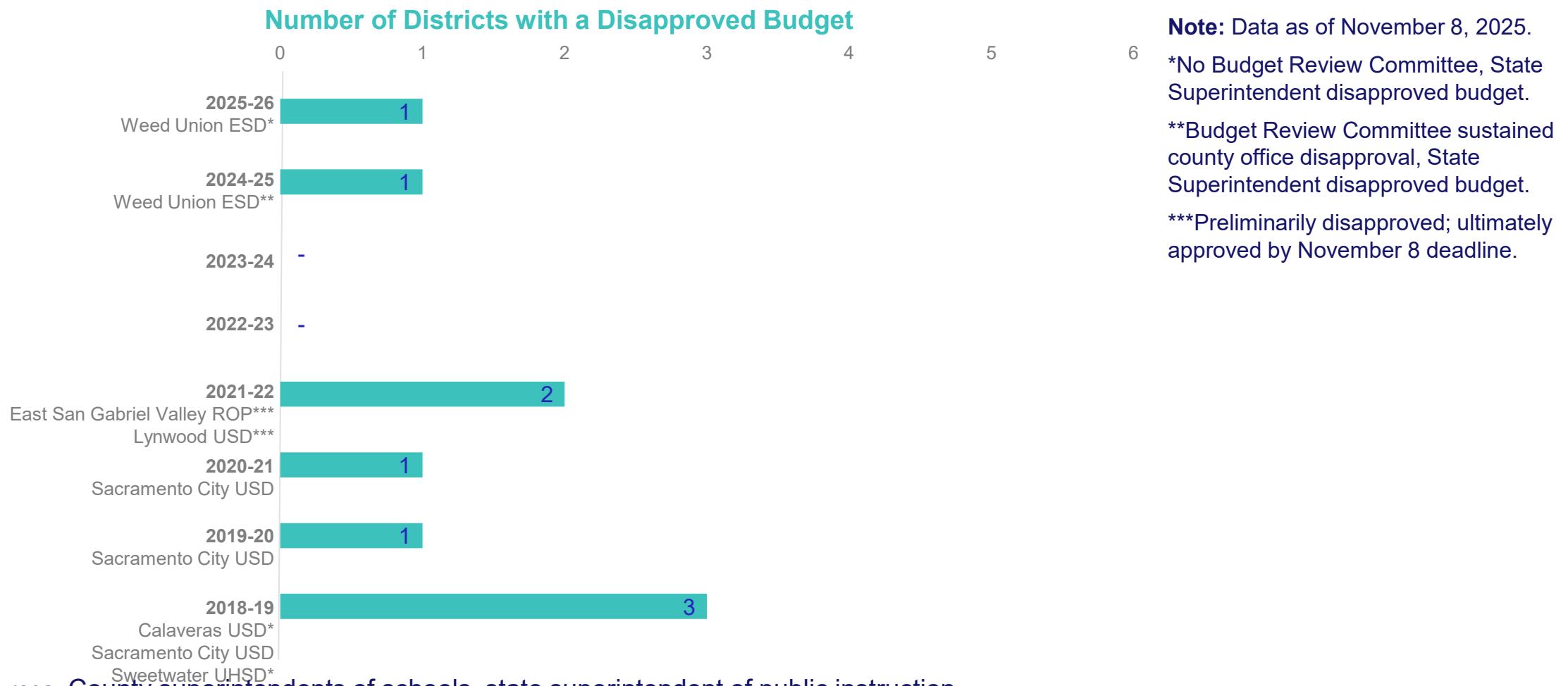
| District | Status |
|-------------------------|------------|
| Pleasanton USD | Negative 1 |
| Plumas USD | Negative 3 |
| Rincon Valley Union ESD | Negative 1 |
| San Ysidro ESD | Negative 1 |
| Santa Rosa ESD | Negative 1 |
| Santa Rosa HSD | Negative 1 |
| Sacramento City USD | Negative 1 |
| Weed Union ESD | Negative 3 |

Source: 2025-26 first interim reports.

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

Disapproved Budgets

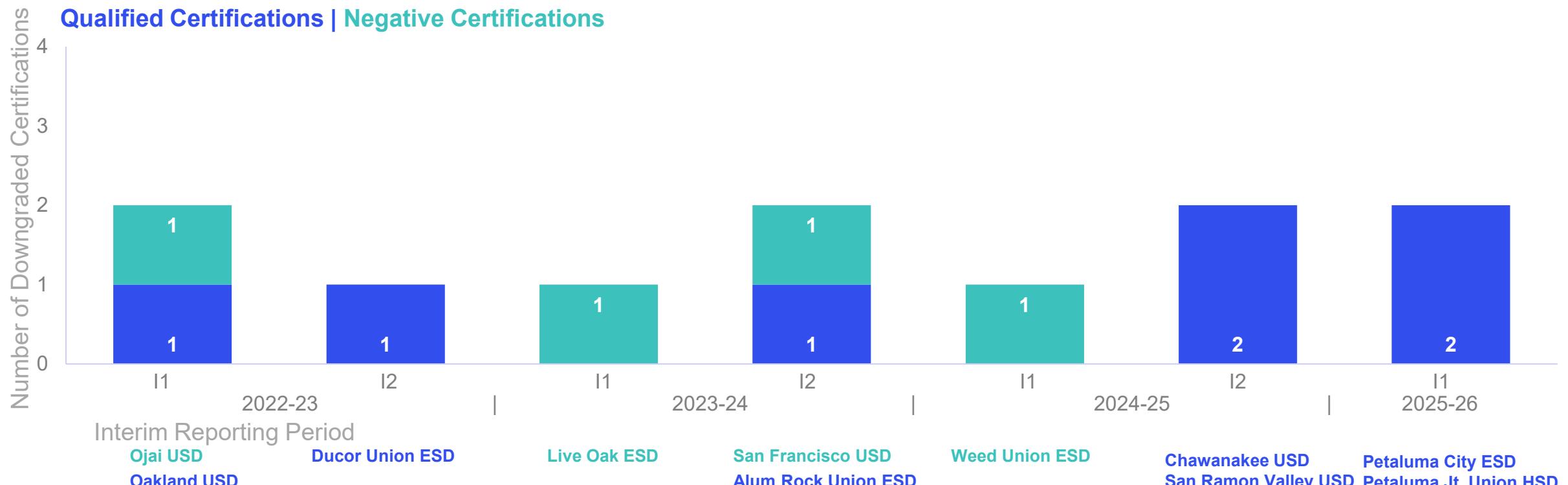
There is one disapproved budget for the 2025-26 fiscal year.



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

Downgraded Interim Report Certifications

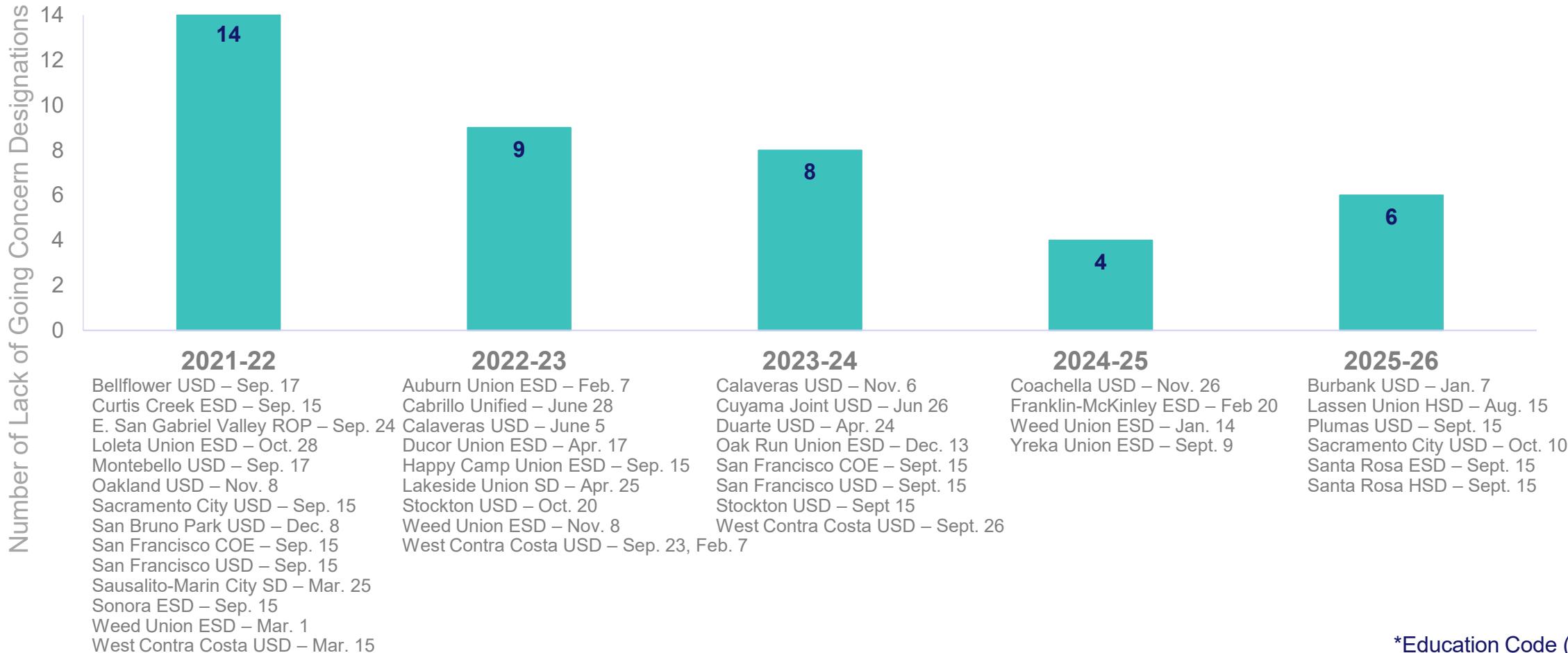
The total count of qualified and negative reports includes interim reports with certifications that were downgraded by the respective oversight agency.



Source: 2025-26 first interim reports.

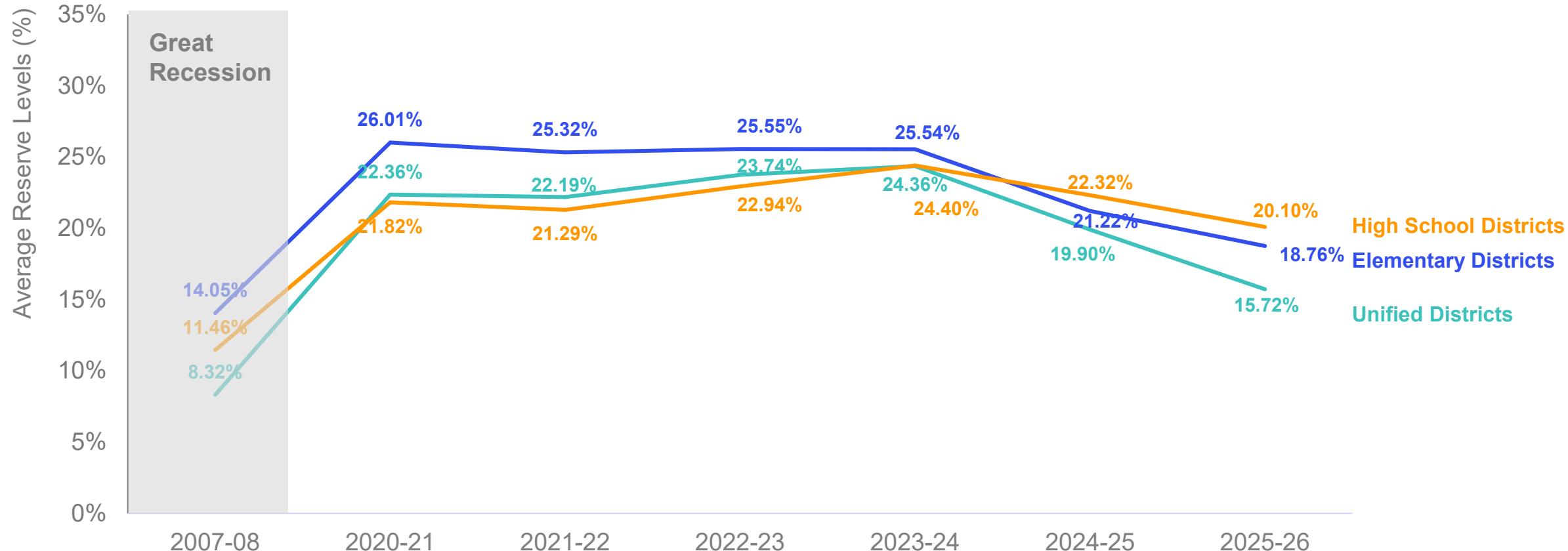
Lack of Going Concern Designations

This designation may be given for a variety of reasons.*



*Education Code (EC) 42127.6.

School District Average Reserve Levels



Source: Unaudited actuals 2007-08 and from 2020-21 - 2023-24; estimated actuals 2024-25; adopted budget 2025-26.