

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

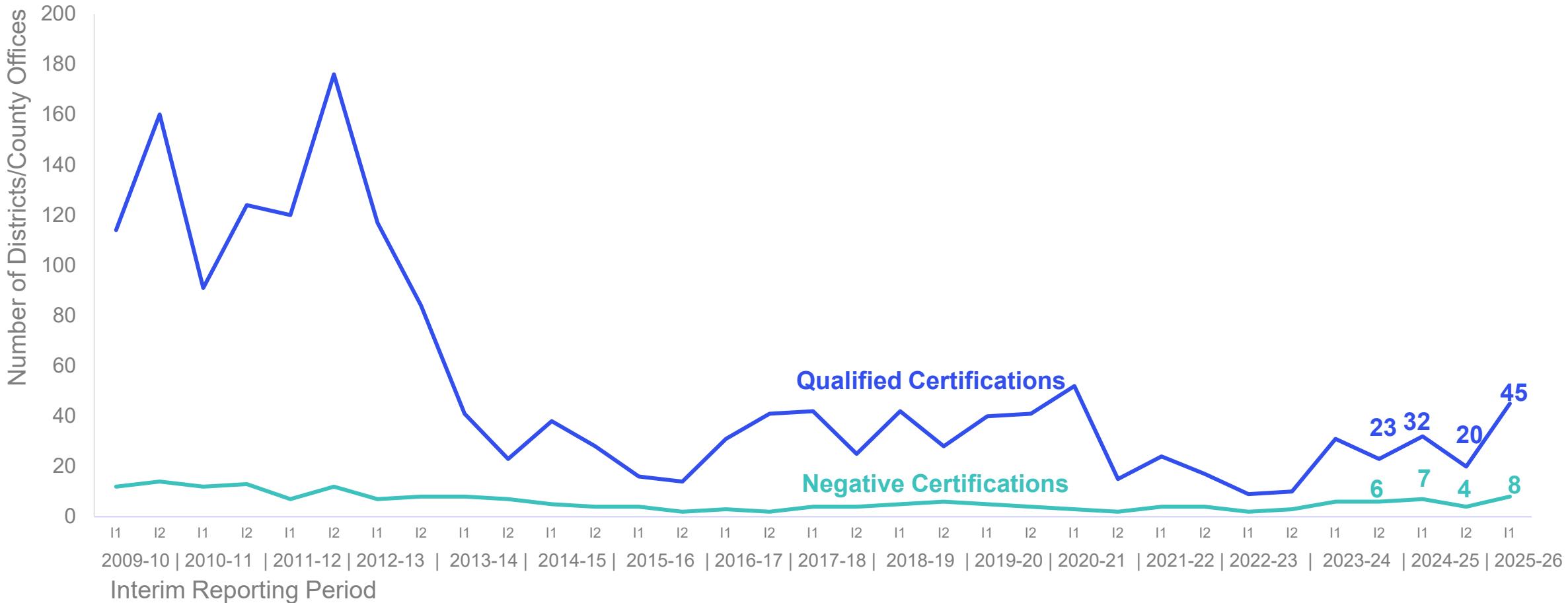
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Assistance Team

Fiscal Status of LEAs

February 2, 2026



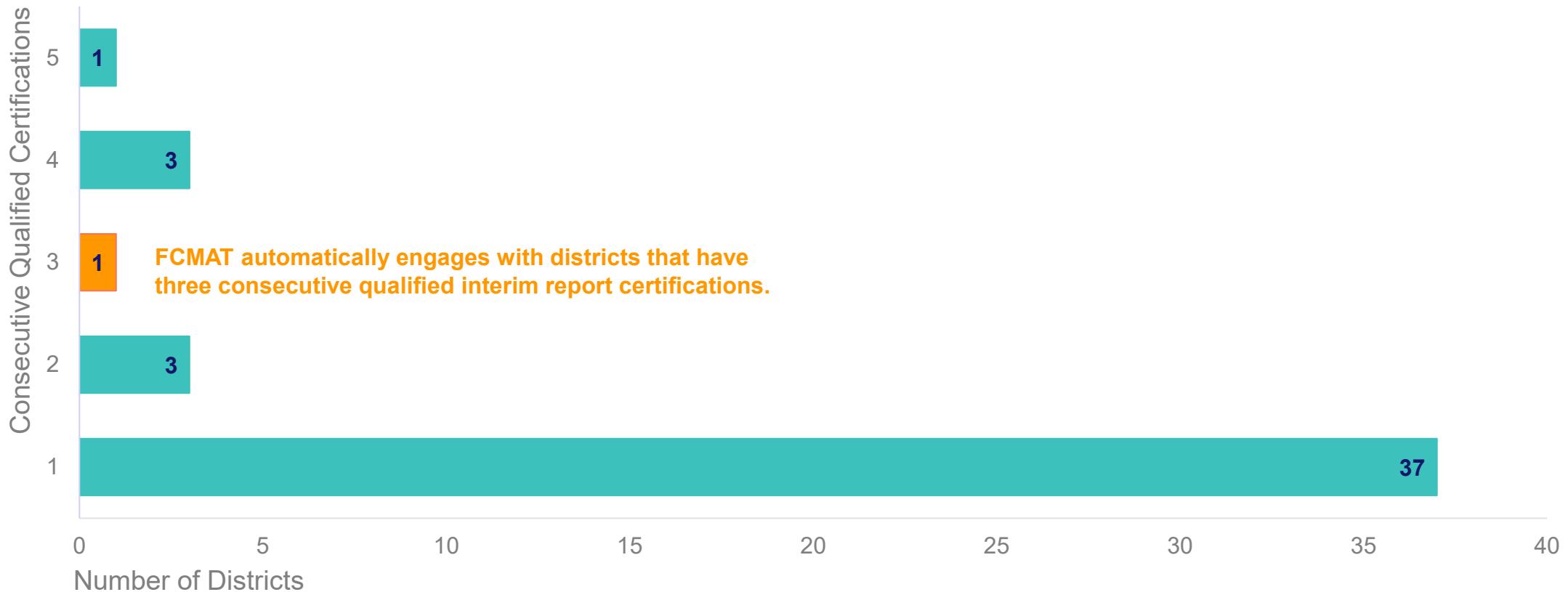
Historical Qualified & Negative Certifications



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

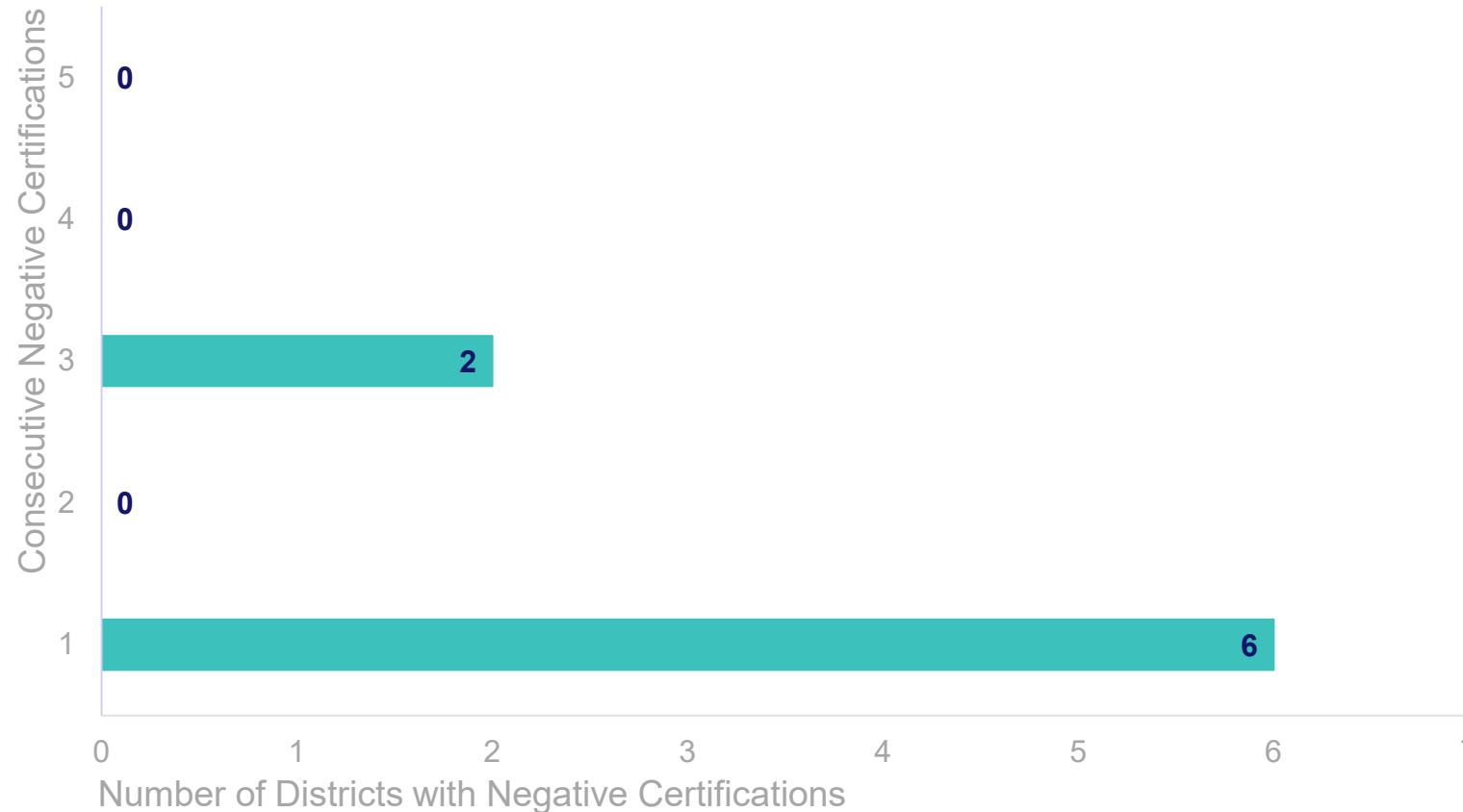
Source: 2025-26 first interim reports.

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

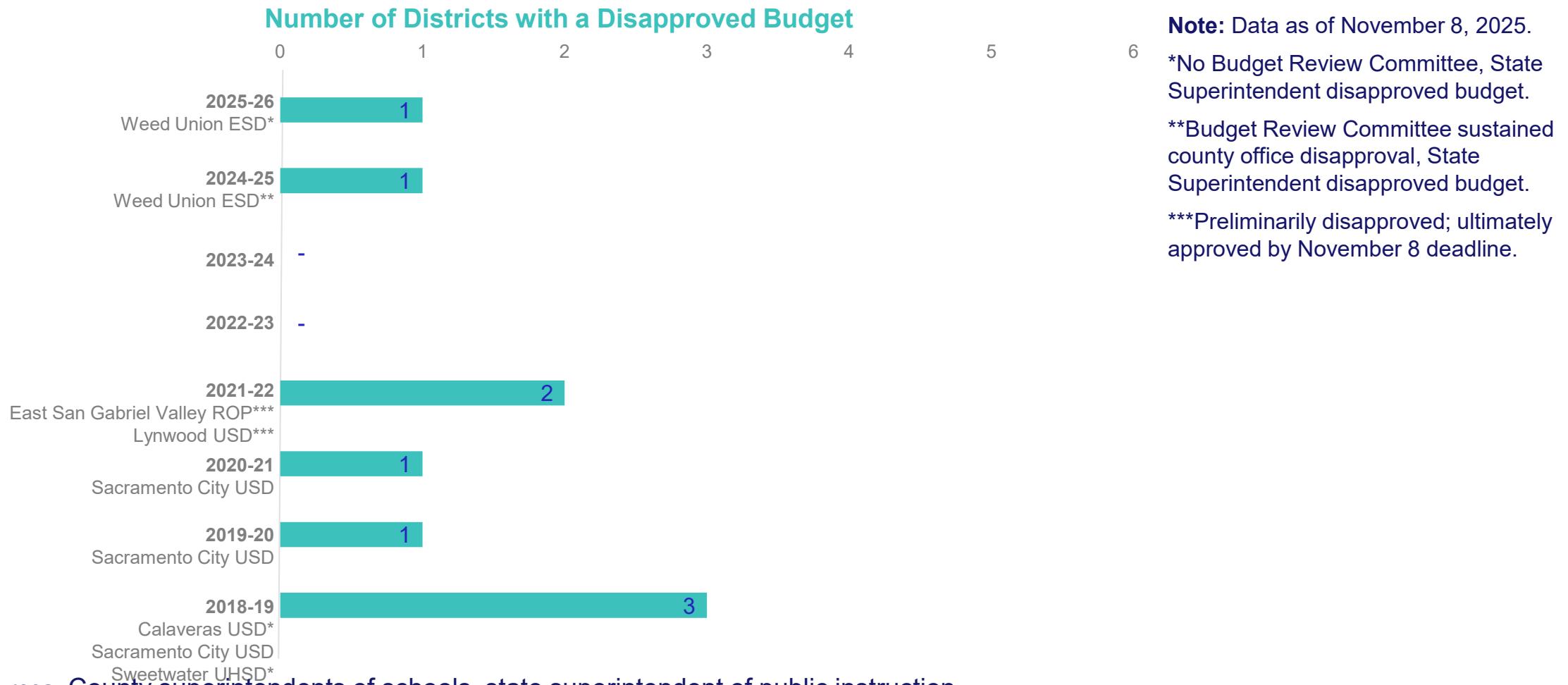
District	Status
Pleasanton USD	Negative 1
Plumas USD	Negative 3
Rincon Valley Union ESD	Negative 1
San Ysidro ESD	Negative 1
Santa Rosa ESD	Negative 1
Santa Rosa HSD	Negative 1
Sacramento City USD	Negative 1
Weed Union ESD	Negative 3

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

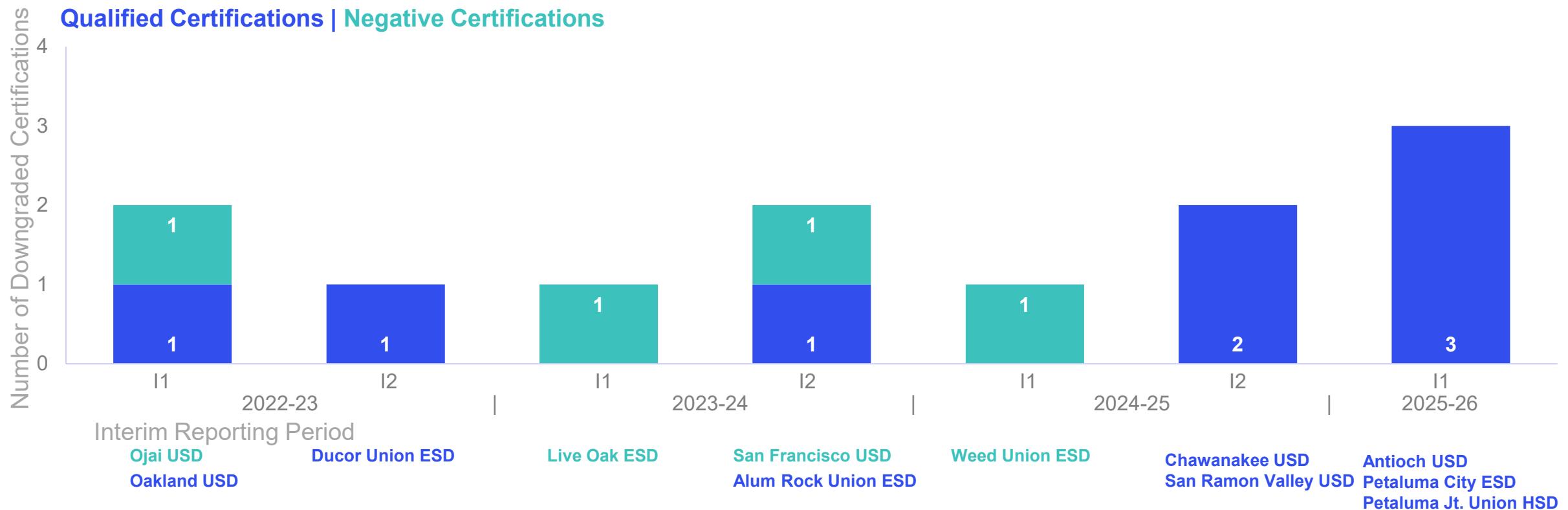
There is one disapproved budget for the 2025-26 fiscal year.



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

Downgraded Interim Report Certifications

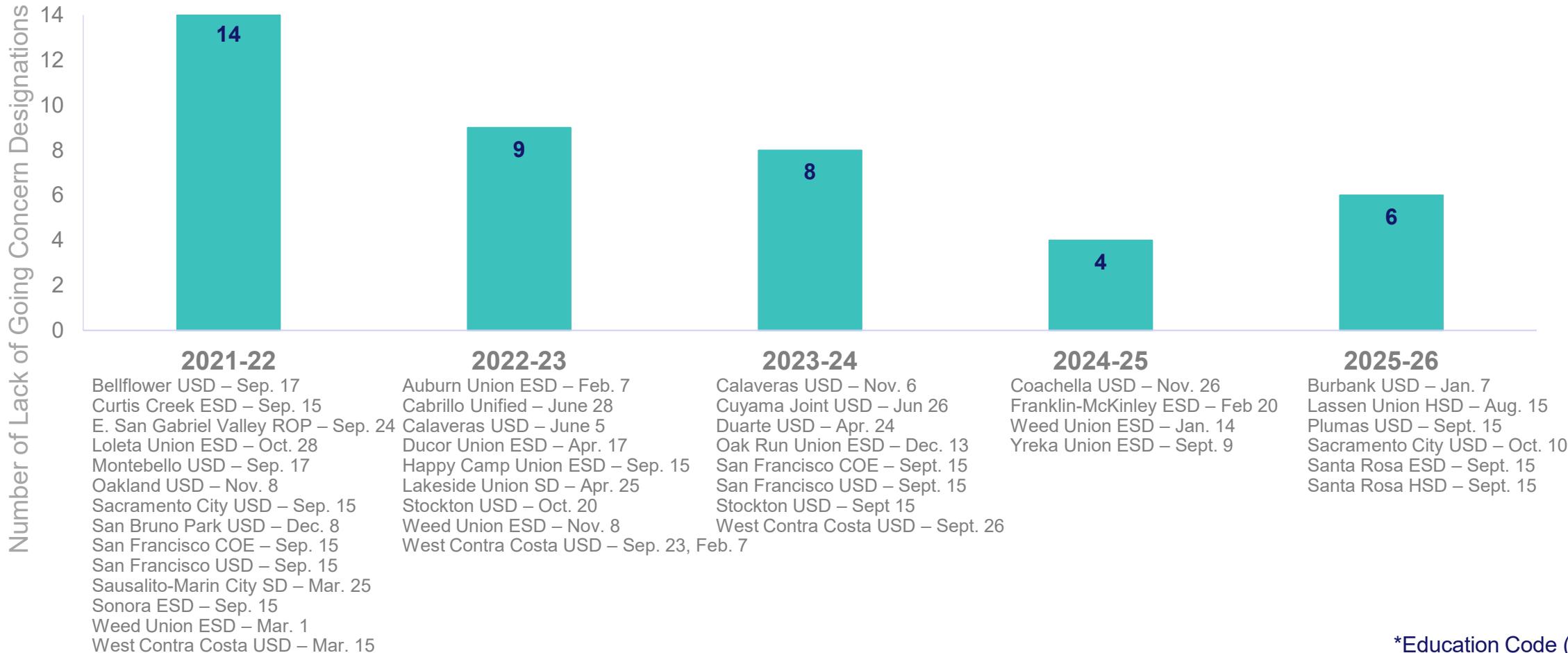
The total count of qualified and negative reports includes interim reports with certifications that were downgraded by the respective oversight agency.



Source: 2025-26 first interim reports.

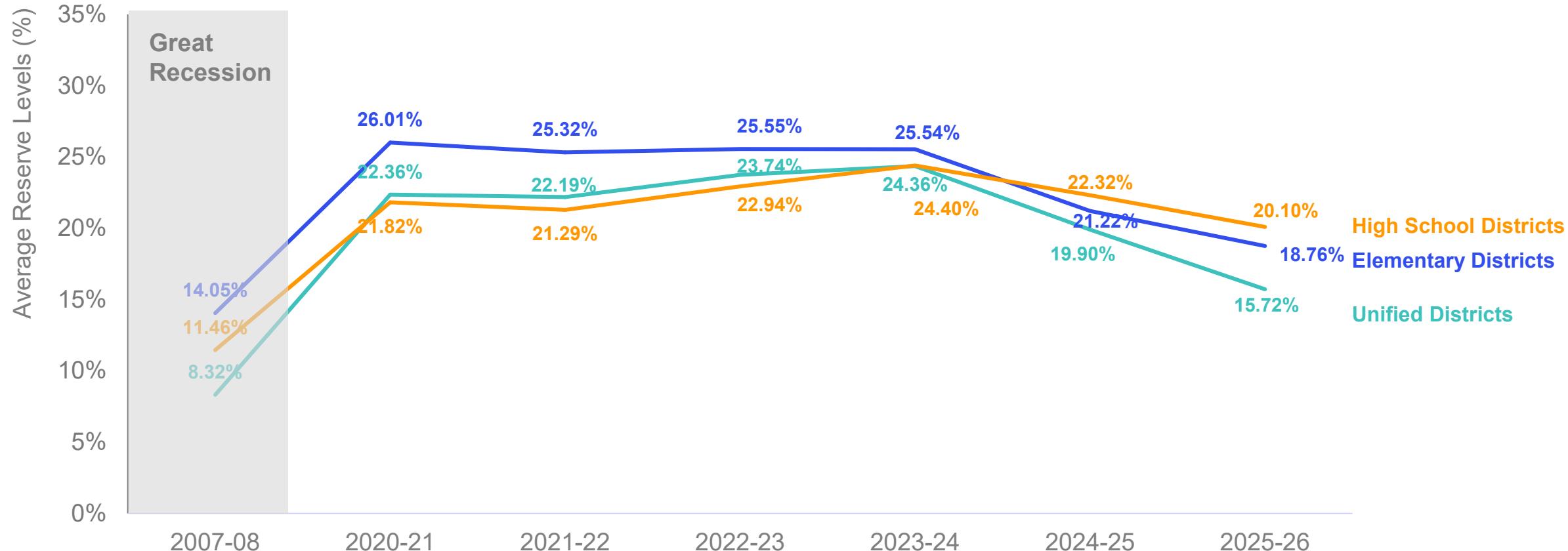
Lack of Going Concern Designations

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.