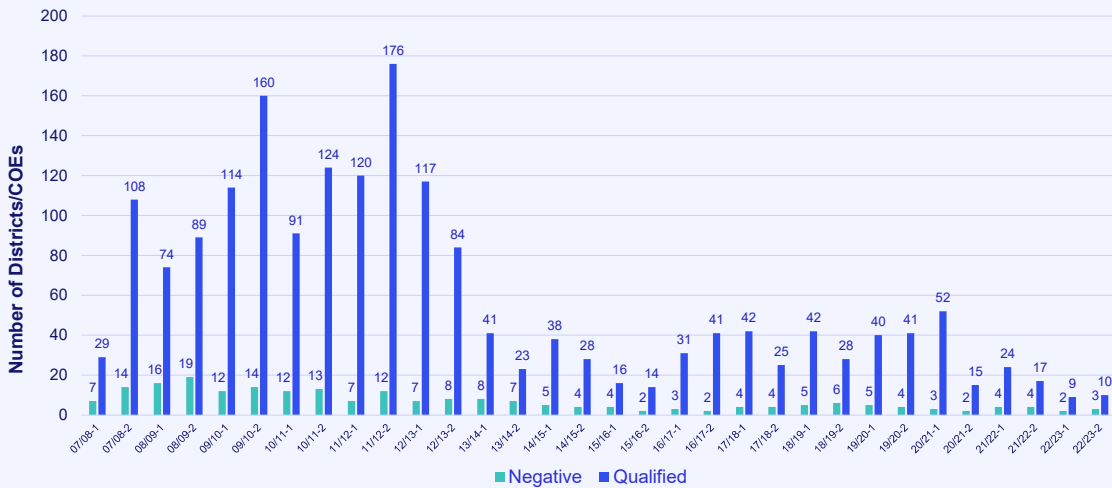


Fiscal Status of LEAs

June 30, 2023

1

Historical Qualified and Negative Certifications

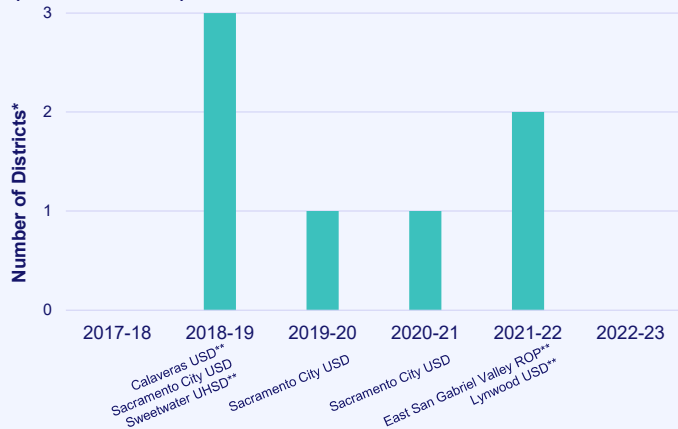


Source: Second Interim Reports 2022-23 as of April 20, 2023.

2

Disapproved Budgets

There were no disapproved budgets for the 2022-23 fiscal year as of budget adoption reviews (11/08/2022).



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

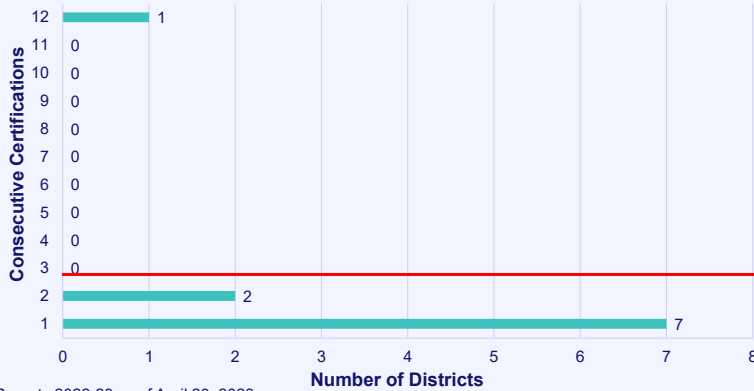
FCMAT

3

3

Qualified Interim Report Certifications

The count of 10 qualified certifications marks the second lowest number observed in more than 31 reporting periods (16+ years).



*FCMAT automatically engages with districts that have three consecutive qualified interim report certifications.

Source: Second Interim Reports 2022-23 as of April 20, 2023.

FCMAT

4

4

Qualified Interim Certifications

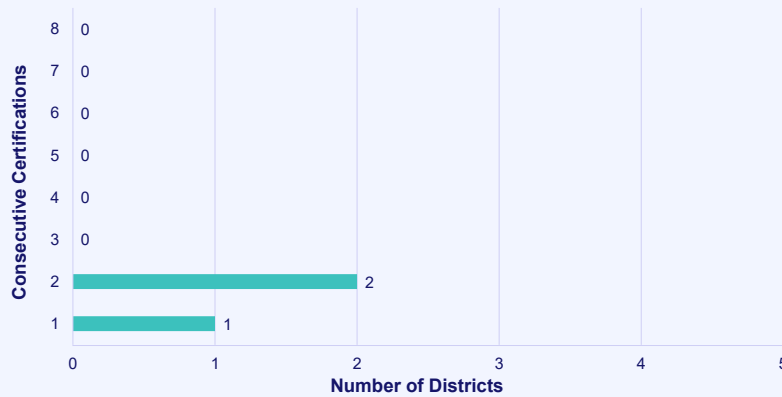
District	Status*
San Antonio ROP	Qualified 1
Byron Union ESD	Qualified 2
Cabrillo USD	Qualified 2
Calaveras USD	Qualified 1
Ducor Union ESD	Downgrade 1
Oakland USD	Qualified 12
Oak Grove Union ESD	Qualified 1
Piedmont City USD	Qualified 1
Round Valley USD	Qualified 1
West Contra Costa USD	Qualified 1

*Number in "status" column indicates consecutive certification.

Source: Second Interim Reports 2022-23 as of April 20, 2023.

Negative Interim Report Certifications

All the negative certifications belong to small districts, two of which have an average daily attendance of only 9 and 92, respectively.



Source: Second Interim Reports 2022-23 as of April 20, 2023.

Negative Interim Certifications

District	Status*
Happy Camp Union ESD	Negative 1
Junction ESD	Negative 2
Ojai USD	Negative 2

*Number in "status" column indicates consecutive certification.

Source: Second Interim Reports 2022-23 as of April 20, 2023.

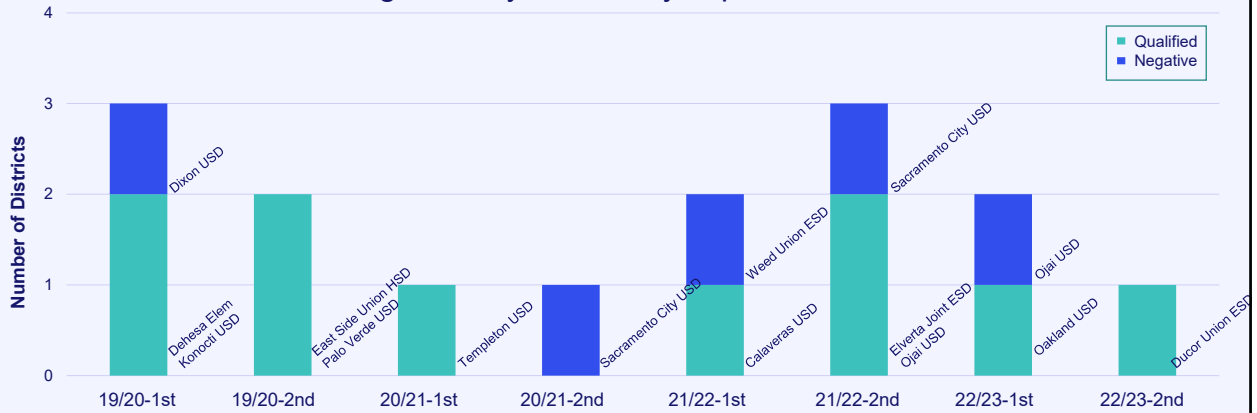
FCMAT

7

7

Downgraded Interim Report Certifications

The total count of qualified and negative reports includes interim reports that have certifications downgraded by the county superintendent.



Source: Second Interim Reports 2022-23 as of April 20, 2023.

FCMAT

8

8

Lack of Going Concern Designations

Lack of going concern designations* may be received for a variety of reasons.

