

June 25, 2024

Bulletin No. 24-045

To: Chief Business Officials (K-12 Districts and ROPs)  
San Bernardino County School Districts

Subject: **AB 2756 Reports Indicating Fiscal Distress**

Pursuant to the passage of AB 2756 (2004) and subsequent changes to Education Code Sections 42127 (c)(2) and 42127.6(a)(1):

- The county superintendent of schools shall review and consider studies, reports, evaluations, or audits of the school district that were commissioned by the district, the county superintendent, the Superintendent, and state control agencies and that contain evidence that the school district is showing fiscal distress under the standards and criteria adopted in Education Code Section 33127 or that contain a finding by an external reviewer that the school district is at moderate or high risk of intervention, based on the most common indicators of a school district needing intervention, as determined by the Fiscal Crisis and Management Assistance Team, are present.
- A school district shall provide the county superintendent of schools with a copy of a study, report, evaluation, or audit that was commissioned by the district, the county superintendent, the Superintendent, and state control agencies that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Education Code Section 33127, or a report on the school district by the Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

In order that we may perform our responsibilities pursuant to these provisions of law, please submit to this office the completed form (attached) and any reports or studies that were performed during the prior or current fiscal year that indicate signs or symptoms of fiscal distress. Please submit the prior year reports **on or before September 30** and **any current year reports/studies within (10) ten days of receipt** of the report by your district. Thank you in advance for your cooperation.

Ted Alejandre  
County Superintendent of Schools

*Thomas G. Cassida, Jr.*  
Director  
Business Advisory Services

TGC:bp

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