

Annual Report

2010-2011



Joel Montero, Chief Executive Officer

*Christine Lizardi Frazier, Administrative Agent
Office of Kern County Superintendent of Schools*

<http://www.fcmat.org>

Fiscal Crisis and Management Assistance Team

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Foreword

The Fiscal Crisis and Management Assistance Team (FCMAT) is pleased to provide this year's organizational Annual Report. The 2010-11 FCMAT Annual Report represents our thirteenth such effort and is intended to provide our many constituents with a reflective look at the year just past with respect to our efforts, accomplishments and continuing challenges. As in last year's report, we have attempted to provide more quantitative comparison data related to the day-to-day work of FCMAT. The reader will also find that, as compared to past reports, we now more precisely identify focus areas related to workflow because requests from the field now cover a broader range of more complex needs.

Coinciding with the release of this annual report, the state is moving forward with its own process for budget adoption. While it is impossible to determine either the short- or long-term impact of the state's efforts, it appears clear that the challenges of the past few years will continue as local education agencies (LEAs) across the state grapple with a variety of financial concerns and constraints. The primary role of FCMAT regardless of the fiscal environment is to understand the uniqueness of each individual district and assist LEAs in maintaining solvency. In that effort our workflow and focus is dictated by the needs of the field, thereby changing the operational structure and design of the organization. With that, our challenge continues to be an ability to remain flexible and responsive to our primary constituents – the districts, county offices, community colleges and charter schools of California.

The FCMAT Annual Report once again draws attention to our California School Information Services (CSIS) division as it continues to accept the challenges to support data management at both the state and LEA levels. The development of the California Longitudinal Pupil Achievement Data System (CALPADS) has added to CSIS' role and function and created a list of emerging needs in the field as the process for this new data collection software is implemented. Moreover, the content of this report reflects a continuing effort by FCMAT to ensure that all CSIS functions are well integrated into the whole of our organizational structure as we endeavor to demonstrate to the field that the operations of FCMAT and CSIS are managed under a single administrative umbrella.

No other program within the FCMAT structure has changed more than our professional development effort over the past four years. With fewer resources at our disposal the focus now is efficient deployment in those areas most needed by field level business office professionals. Where possible, FCMAT now directly delivers a range of professional development opportunities to our constituents in the form of workshops, training, and support.

Along with that, through coordinated efforts with our CSIS division, FCMAT has the ability to leverage product development in the form of software tools such as Budget Explorer and data support through our efforts in the Ed Data Partnership. In this past year the development of financial analysis software for charter schools has been at the forefront of our efforts. Additionally, the Educational Data Partnership has taken on the task of creating a new and easily accessible template for the School Accountability Report Card. Both of these efforts reinforce our commitment to supporting field operations and providing useful tools to our colleagues.

The CBO Mentor program now enters its ninth year of providing expert training that enables participants to advance to higher level school business positions. The impact of the CBO Mentor program is felt statewide. We continue a handful of other efforts run in cooperation with FCMAT's traditional professional development partners.

In the final analysis we judge the 2010-11 year for FCMAT as a positive and growth-producing experience for the organization and each of our staff. Regardless of the financial condition of the state and LEAs, our mission remains the same: to assist districts in maintaining solvency, provide local support, and add significant value to the California education system. I believe this report reflects those efforts.



Joel Montero
Chief Executive Officer

FCMAT Organization

In 1992, county offices of education were invited to apply to be the administrative agent for the Fiscal Crisis and Management Assistance Team. Four county offices submitted responses and the Kern County Superintendent of Schools was chosen to be the administrative agent of FCMAT. A 25-member Board of Directors has statutory responsibility for a variety of decisions related to the Team, and is an active, engaged and important component of FCMAT.

FCMAT Agency



Joel Montero
Chief Executive Officer

The Team is headed by a Chief Executive Officer. All FCMAT staff members are employees of the Kern County Superintendent of Schools Office. FCMAT also provides oversight of the California School Information Services project, which is based in Sacramento.

Joel Montero has served as the Chief Executive Officer of FCMAT since March 2006. His experience spans more than 30 years in the field of education.

Beginning in 1975 as a high school teacher, Montero has been a school principal, deputy superintendent, superintendent of a unified school district, and has worked for FCMAT for 13 years in a variety of roles. He served as the Deputy CEO before his appointment to the position of FCMAT CEO.

Administrative Agent

The FCMAT Administrative and Fiscal Agent is the Kern County Superintendent of Schools, Christine Lizardi Frazier. Frazier's education career spans more than 30 years as a classroom teacher, school principal, assistant superintendent and district superintendent. She joined the Kern County Superintendent of Schools Office in 1996. She previously worked in FCMAT as a Director of Management Assistance, and was Associate Superintendent before her appointment as Superintendent of Schools.



Christine L. Frazier
Administrative Agent

Frazier manages an office of more than 1,500 employees. She serves on the boards of the Kern Economic Development Corporation and Greater Bakersfield Chamber of Commerce. She is a member of the Selective Service board and has held leadership posts in professional organizations. Her initiatives include UPLANit, a web-based program designed to expose children and their parents to college and career options and opportunities.

Frazier provides direct supervision of the FCMAT CEO. The role of the administrative agent is to ensure independent fiscal oversight, including an independent/external audit of the FCMAT business operations.

FCMAT Board

Assisting FCMAT is a 25-member Board of Directors, composed of county and district superintendents representing 11 county office of education service regions, two community college representatives, and an administrator from the Department of Education.

The board members are listed on pages 5 and 6 of this report.



Larry L. Powell
Board Chair

A Board Chairman is elected by the board to serve a two-year term. The 2010-11 chair is Superintendent Larry L. Powell of the Fresno County Office of Education.

Mr. Powell has served as Superintendent of Fresno County Schools since August 2006, and is now in his second term in office. The Fresno COE serves 34 school districts and more than 190,000 students.

From 2001 to 2005, Powell was Superintendent of the Central Unified School District, one of the fastest-growing districts in California. Under his leadership, Central USD rapidly became one of the districts of choice for families moving to the Fresno area.

Powell has held numerous administrative jobs at both district and site levels. In the past, he has served as a member of the state board for the Association of California School Administrators. He is on numerous advisory boards for California State University, Fresno.

The FCMAT board meets quarterly and the Executive Board meets as needed. In the 2010-11 fiscal year, the FCMAT board accepted FCMAT's Annual Report for 2009-10, approved the 2010-11 FCMAT budget, approved the 2009-10 CBO Mentor Annual Report, declared a fiscal emergency in the Natomas Unified School District, approved the CBO Mentor Cohort 8 program and list of participants, and adopted a FCMAT Conflict of Interest Code.

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Fiscal Issues in California Education

As a part of FCMAT's statutory responsibility, the Chief Executive Officer annually delivers a status report on the state of fiscal oversight and district solvency in the field to the education budget subcommittees of the state Legislature. While the report focuses on the general fiscal health of LEAs, it also attempts to identify continuing and emerging issues that will fiscally affect California's school districts, county offices of education and charter schools.

FCMAT staff track and analyze continuing and emerging fiscal issues based on their daily hands-on experiences in the field, as well as their work and communications with other state agencies. While some of the issues identified in this section of the Annual Report are based on quantifiable research, others are a result of staff observations and the recurring appearance during fieldwork of similar themes in multiple school districts, county offices of education, charter schools, and community colleges.

The issues identified below are some of those that may significantly impact the fiscal viability of California's school agencies both now and in the future. Many of these items were recognized in prior years and are now noted as "continuing issues." A single emerging issue overshadows all others again this year: the threat of insolvency to school district, county office and charter school budgets.

Continuing Issues

Declining Enrollment

Declining enrollment and its associated issues has become resident on the list for the past four years. Once again, the state's overall student enrollment is expected to decline although perhaps by a smaller percentage than in previous years. Perhaps one-half of all school districts in California have some level of declining enrollment. For those districts with minimal student declines, the impact is negligible. However, in rapidly declining districts, when combined with losses in revenue, the challenge of managing resources can be more difficult. Over the past several years, declining enrollment has created a need for many school districts to rethink budget development, allocation and conservation of resources, and facilities management. In fiscal year 2007-08 the state experienced a loss of approximately .52% in student enrollment. In 2008-09 the numbers indicate that the state lost another approximately .45%. The projected loss for 2009-10 was estimated at .32%, but after adjusting for charter school growth at 14%, the real ADA decline for regular K-12 was closer to 1%. Overall student enrollment declines in 2010-11 were approximately .35%.

Debt

In 2008, Attorney General Jerry Brown published an opinion that held that the cash-out refinancing of voter-approved debt was illegal in California. Several school districts were charged exorbitant fees for this practice, and taxpayers' obligations were increased and extended in the short term. FCMAT staff continue to have a concern that assumption of non-voter-approved debt by LEAs, cash-out refinancing of this

same debt, and the ratio of debt service payments to general fund unrestricted revenues is continuing to increase in some districts.

As general fund revenues decline, the ability of some districts to service increasing debt declines, creating the need for deeper program reductions. Senate Bill 623 was introduced into the Legislature during the 2010 session and would have addressed issues of potential conflicts of interest between school districts and investment firms. The bill failed to make it out of the Local Government Committee. This concept was resurrected in 2011 and was held over as a two-year bill for the next session. Unclear legal direction will continue to create a potential liability for LEAs in this area.

Cash Management and Borrowing for Short Term Cash Flow

If implemented fully, the deferral of cash payments to LEAs will now approach \$9 billion with the adoption of the 2011-12 state budget, notwithstanding the “buyback” of \$2.1 billion in deferrals if a November initiative to initiate temporary tax revenue is successful. The deferral of cash apportionments to LEAs, the loss in interest income from cash balances, the need to increase the level of short-term financing options with an associated increase in the cost of issuance, changes in the apportionment schedules, and the erosion of organizational fund balances has created a cash management crisis in some organizations, including charter schools. As a result, local educational agencies will struggle with cash insolvency in increasing numbers. FCMAT projects that issues related to cash flow and cash management will continue into subsequent fiscal years, with a commensurate need to focus more carefully the process of fiscal oversight and budget certification. Smaller school districts with 1,000 ADA or less are disproportionately affected as their ability to manage cash flow is mitigated by issues related to scale, experience, and the impact of other funds.

Under current practice, the accounting treatment for cross-year cash deferrals has been to accrue those dollars in the year they are earned (current year) and receive them in the subsequent year. This accounting treatment allows LEAs to avoid deeper cuts in their current year budgets. Absent support for this accounting methodology, school districts and county offices of education will struggle to maintain solvency and a balanced financial statement, which could affect their ability to borrow for short-term cash flow. Without that ability, more LEAs will potentially become cash insolvent and require state intervention.

Emerging Issues

LEA Solvency

The FCMAT internal “watch list” of districts nearing insolvency has continued to increase since 2007-08. A closer look at the list identifies approximately 50% of these LEAs as small- to medium-sized rural school districts. School district solvency is exacerbated by declining revenues, erosion of reserves, recovery related to the loss of one-time money, declining enrollment, issues related to the cost of staffing and specifically now the impact of cash deferrals related to the ratio of property tax to state aid. Districts that have a higher dependence on state aid are more at risk for insolvency. The issues surrounding cash solvency are so compelling that the focus of

fiscal health is quickly evolving from simply balancing the budget to maintaining the ability to borrow for short term cash flow.

The California Education Code provides support for cash insolvent or “bankrupt” school districts. However, the state’s general fund, which initially must support these emergency appropriations, is limited by the lack of a robust state economy and a general and continuing decline in all types of revenue sources. This is addressed by the utilization of the California Infrastructure Bank’s sale of bonds to support emergency appropriations. As a result, the real impact of cash insolvency resulting in state intervention in school districts is a very expensive proposition as LEAs grapple with debt service payments that reflect borrowing at market interest rates. In short, LEAs simply cannot afford to be taken over by the state.

California’s charter schools are also disproportionately impacted by cash flow issues in that their options for borrowing are limited to expensive options that recognize their typical lack of creditworthiness. Charter school insolvency is a real and emerging threat in California, and these viable educational institutions lack the safety net of a process for emergency appropriations.

Program Restoration

Local education agencies must begin to focus now on the maintenance and restoration of programs in the future, particularly those restricted programs that fall within the categorical flexibility guidelines. The role of school and district administrators to prioritize services and programs that have been reduced, set aside or eliminated will need to be reconsidered when and if funding is restored. In the organizational press to simply survive the past three years, the need for significant focus on planning for the future is being missed. The current state budget proposal proposes additional flexibility for categorical programs formerly protected. The most significant of these are Class Size Reduction (CSR) and Economic Impact Aid (EIA). This sort of program change might signal a significant shift in philosophy related to providing support services to children. As school districts attempt to plan for the future of program restoration and delivery, state level funding and flexibility decisions continue to impact both long- and short-term planning.

Pension Reform

It is now clear that some version of pension reform for public employees is imminent. In the spring, Governor Brown revealed a 12-point plan that would make significant changes in both the STRS and PERS systems. Many of the proposed changes focus on new employees, which could have a collateral impact of making education a less attractive employment destination for teachers, administrators and support staff. Clearly, some version of pension reform is indicated and necessary, and the Governor’s proposal is thoughtful and focused. At the same time, several other plans are navigating the California initiative process and may make the November ballot. Whatever the vehicle for change, the potential impact on LEAs will be both economic and organizational as competition for quality personnel is based, at some level, on the total compensation packages offered by employers now and in the future.

School District Unification, Consolidation and the Expanding Number of Education Entities

In an effort to support cost containment efforts and reduce administrative overhead, many LEAs will continue to consider unification and consolidation. While the economic impacts are fairly clear and measurable, there is little or no empirical data that addresses how program delivery might be affected. The absence of such data will impede progress related to LEA unification and the resulting reduction in the number of school districts in California. At the same time, the actual number of public education entities (districts, county offices, charter schools, other related programs) is increasing in California at a very rapid pace. At last count, nearly 1,800 individual educational entities submitted individual student identifier information in the state, all of them with various fiscal reporting responsibilities, financial oversight, and data management obligations. The lack of reporting and fiscal oversight standards among all entities creates a potential liability for the state and the effective use of California's limited resources.

FCMAT/CSIS Strategic Plan

California's budget reductions over the last four years have created financial difficulties and uncertainty for K-14 education. Education funding has been cut by approximately \$7 billion per year since the 2008-09 fiscal year to help resolve the state's budget crisis totaling approximately \$28 billion dollars during this time frame. Additional apportionment deferrals have made sustaining the recommended reserves for economic uncertainties and short term financial solvency increasingly difficult in this fiscal climate. The proposed budget for the 2012-13 fiscal year includes flat funding with a 100% reduction to home to school and special education transportation funding and relies on the passage of new temporary taxes on the ballot in November to reduce the structural imbalance in the state's budget. Educational services to the state's K-14 student populations have become more complex and more costly. Early retirements, attrition, and the need to operate with minimal staffing levels have resulted in fewer long-term, experienced assistant superintendents of business and chief business officials for LEAs. These challenges have been compounded by the current national, state and local economic trends.

Data management has also become more complex and more costly for LEAs. The implementation of CALPADS in 2009-10 required updates to local student information systems and extensive staff time to complete submissions. In 2010-11, additional CALPADS submissions were implemented, including the collection of course, staff demographic, staff assignment, and discipline data, along with additional program data. These new submissions necessitated additional updates to local systems and staff time to complete submissions and certifications of the data.

As these issues continue to confront LEAs daily, FCMAT is well positioned to provide timely and cost effective assistance to K-14 LEAs. The FCMAT organization continues to evolve to meet the increased demand for services. As recently as six years ago, fiscal crisis and management assistance mainly consisted of management reviews and written reports. Although the management assistance component is a fundamental FCMAT responsibility and will remain an integral service, federal and state accountability requirements will make data management and technical support a priority for FCMAT/CSIS staff. However, FCMAT's clientele most urgently need the hands-on skills and tools to construct a solid operational infrastructure and the best possible environment for student learning. FCMAT staff members possess top-level skills in school finance, data management, and other specialized areas, and provide high-quality support to K-14 education.

Public education continually changes and evolves through the legislative process. FCMAT endeavors to anticipate these changes and adjust its services accordingly by positioning its resources and setting goals to meet the challenges of each fiscal year.

While the Kern County Superintendent of Schools (KCSOS) organization operates as the administrative agent for FCMAT funding, FCMAT also endeavors to support and enhance the KCSOS strategic goals. This is evidenced in FCMAT's efforts to address its primary mission of assisting K-14 public school agencies in identifying, preventing, and resolving their financial, data management and other operational issues while providing an array of core services. The leadership and guidance of the FCMAT board also helps to shape and define FCMAT's goals. Those goals are enumerated below:

Improve student growth and achievement

FCMAT continues to work assisting LEAs to best utilize their resources to enhance their instructional programs. While direct classroom support is not part of FCMAT's operational assignment, resources such as the Associated Student Body Manual, online Help Desk, charter school workshops, software products and professional development help county offices and districts to provide the best possible learning experience for their students. FCMAT/CSIS also continues to build local capacity of LEAs to effectively and efficiently submit data.

Maximize services to clients and improve access to resources

Client services are provided either at the request of an LEA and/or at the direction of the state. FCMAT continues to provide fiscal crisis and management assistance reviews to LEAs, charter schools and community colleges. A long-standing feature of FCMAT's website, the online Help Desk, endeavors to provide a 24-hour turnaround in response to fiscal and management assistance questions. This service is used extensively by LEAs across the state, with multiple questions submitted each day. FCMAT/CSIS staff members are responsible for the CALPADS and CSIS service desks and respond to thousands of questions during each data submission cycle. FCMAT will continue to provide prompt, detailed responses to users' fiscal and data management questions.

FCMAT staff members receive phone calls for assistance from around the state each day. Utilizing both staff and consultant expertise, these matters are addressed with short- and long-term solutions that the client can begin implementing immediately. Leveraging experience gained from the CALPADS Service Desk, FCMAT's fiscal and management assistance staff, as well as data management staff, track and monitor all types of technical assistance and support requests to maximize effectiveness. The teams will continue to be responsive to requests for assistance from LEAs, the Legislature, California Department of Education, Department of Finance, and other state agencies. FCMAT/CSIS staff members will continue to serve as subject matter experts to the California Department of Education on CALPADS implementation.

To better serve clients in the upcoming fiscal year, FCMAT is undertaking a revision of its FCMAT and CSIS websites to unify them under one web presence. This integration will reflect the organization's full breadth of products and services. The website will encourage effective and inclusive communication, and provide paths to related electronic destinations. The new web portal will provide all critical functionality of the current sites as well as new features and functions to provide an expanded interface for data input, access to FCMAT software applications, information management, and collection and management of K-20 data on behalf of the state.

In July 2010, FCMAT/CSIS began hosting the Ed-Data website, and also now maintains the site. This work supports FCMAT/CSIS' efforts to help LEAs access and make effective use of data.

Maintain a cohesive, productive and stable workforce

Effective staffing is of utmost importance in deploying services to the state's approximately 1,800 county offices of education, school districts, community college districts and independently reporting charter schools. To ensure that services are professionally

and seamlessly provided, FCMAT must continually evaluate its staffing and recruit top-rated candidates who possess the requisite skills in school finance, data management, and other specialized areas. As new employees are hired or existing employees depart, ongoing analysis of the agency's staffing needs must occur. To support FCMAT staff in management assistance reviews, consultants with expertise in LEA operations are recruited to support the FCMAT team.

To assist LEAs in their efforts to recruit and hire qualified chief business officials (CBOs) and chief technology officers (CTOs), FCMAT will continue to support the CBO and CTO Mentor training programs. In addition, in recognition that the turnover rate for LEA staff responsible for data submissions is approximately 25% each year, FCMAT/CSIS will continue training new data management coordinators.

FCMAT/CSIS continues transition work to ensure its staff members are fully prepared to deliver effective support of CALPADS. FCMAT/CSIS will support CALPADS once IBM's contractual obligation is complete. FCMAT/CSIS is implementing transition activities in a manner consistent with the Transition Policy for CSIS Support of CALPADS approved by the FCMAT Board, and the Transition Plan for CSIS Support of CALPADS approved by CDE and submitted to the Office of the Chief Information Officer and the Department of Finance.

Maintain fiscal stability, integrity and accountability

Effective, easy-to-use tools are essential to the budgeting process. FCMAT continues to refine and update its Budget Explorer multiyear projection and cash flow analysis software for school districts, county offices and charter schools, and completed Budget Explorer v.5.0 for county office multiyear projections. Staff continue to conduct fiscal health analyses, cash flow analyses, and multiyear projections for LEAs. It is FCMAT's goal for the upcoming fiscal year to implement Budget Explorer v.5.0 for charter school financial reporting and cash flow analysis.

Work continues on Fiscal Insight, a software tool to support the budget review and monitoring of facilities projects. Product enhancements will include a set of financial diagnostics to assist LEAs with historical trends and future revenue and expenditure projections.

FCMAT/CSIS will continue to offer its address validation and records transfer services. The address validation service helps LEAs save time and money by improving their address accuracy for CALPADS, direct certification of eligibility for free school meals, and district mailings to parents/guardians. Records transfer services, including Eligibility in the Local Context and Academic Records Transfer, help LEAs share electronic transcript data, thereby reducing costs associated with printed transcripts and error resolution.

All of FCMAT's professional development offerings are reviewed, considered and revised annually in an effort to best focus this important service and maximize the dollars allocated to it.

Internally, FCMAT will utilize and/or develop budget tools as necessary to ensure its fiscal health.

Provide proactive leadership as a community partner

The two major components of this goal are to: (1) Encourage professional staff development on a statewide basis and (2) Encourage collaborations with other agencies.

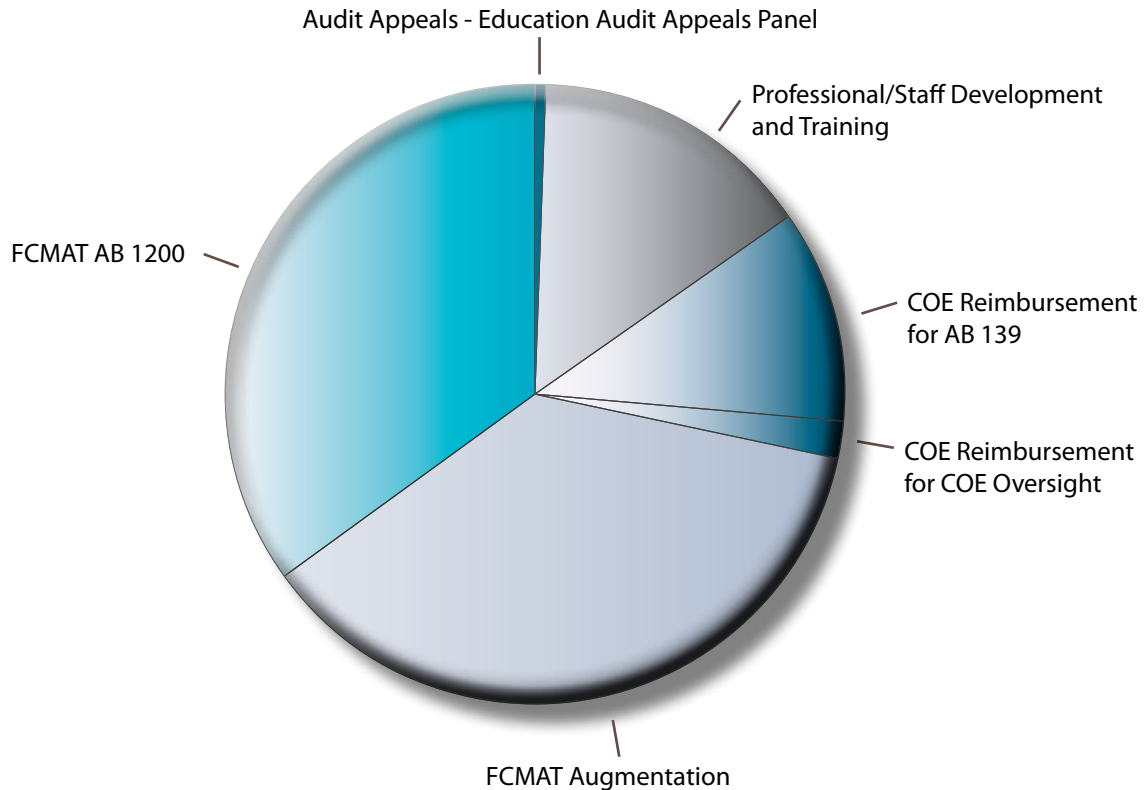
FCMAT provides financial and staff support for professional development training in collaboration with other California educational agencies and entities such as the California School Boards Association, California Association of School Business Officials, California Educational Technology Professionals Association, School Services of California, and the California County Superintendents Educational Services Association.







In addition, the team works collaboratively with LEAs and California educational agencies to promote and support educational issues with state lawmakers. FCMAT will maintain and further develop liaisons with local educational agencies, state educational agencies, state legislators, local officials, and not-for-profit organizations such as EdSource.

Appropriations for Fiscal Year 2010-11: FCMAT

FCMAT Appropriation: \$5,362,410

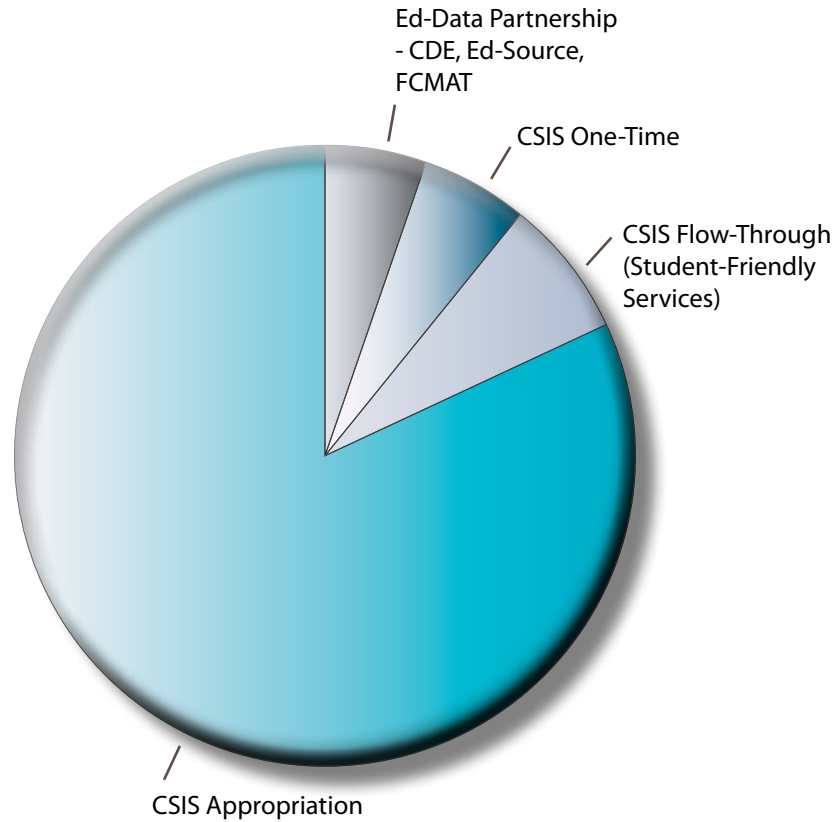
FCMAT Flow-Through: \$ 803,000





	FCMAT AB 1200	\$2,155,410
	FCMAT Augmentation	\$2,250,000
	COE Reimbursement for COE Oversight	\$116,000 (flow-through)
	COE Reimbursement for AB 139	\$687,000 (flow-through)
	Professional/Staff Development and Training	\$914,000
	Audit Appeals - Education Audit Appeals Panel	\$43,000

Appropriations for Fiscal Year 2010-11: CSIS

CSIS Appropriation	\$5,863,000
CSIS Flow-Through	\$ 500,000
CSIS One-Time:	\$ 383,000
Ed-Data Partnership:	\$ 373,000



	CSIS Appropriation	\$5,863,000
	CSIS Flow-Through	\$500,000
	CSIS One-Time	\$383,000
	Ed-Data Partnership	\$373,000

Year in Review

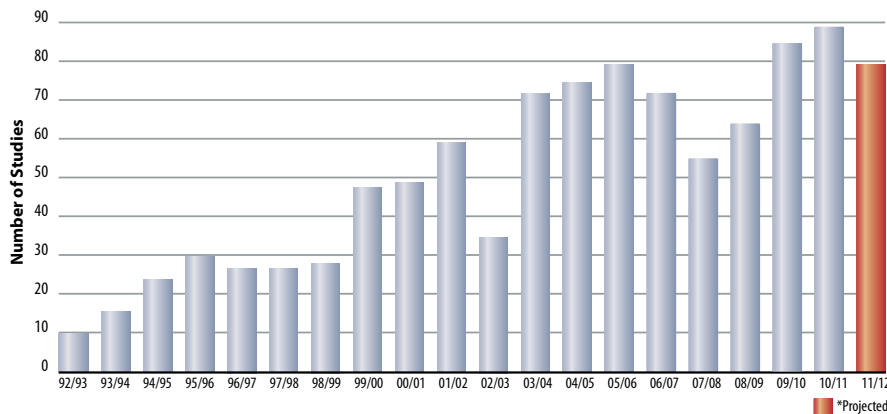
Partnership with the Educational Community

FCMAT provides proactive and preventative management assistance to districts and county offices in managing their operations. Management assistance requests from districts or county offices represent approximately 90% of FCMAT’s work. Additionally, the state Legislature and county superintendents of schools can assign FCMAT into a local educational agency (LEA). These assignments are typically for fiscal crisis intervention work and represent approximately 10% of FCMAT’s studies. FCMAT’s primary charge with these assignments is to avert emergency state loans. Legislation in 2006 made FCMAT services available to charter schools and community colleges, expanding FCMAT’s role in providing assistance to local educational agencies, K-14.

In addition to their primary work of educating students, California’s LEAs handle business services, purchasing, technology, facilities, food services, transportation, and personnel. These various functions or services all affect the delivery of educational

programs and are essential for success. The challenge for districts, county offices and other LEAs is to minimize the cost of these services to maximize the resources available to support instruction. In 2010-11 and for several years prior, this challenge has been daunting given ongoing and severe budget cuts.

Studies by Fiscal Year



During 2010-11 FCMAT handled 89 fiscal crisis

intervention or management assistance reviews for districts, county offices, charter schools and community colleges throughout the state. The types of reviews performed in each of 14 major categories in the 2010-11 fiscal year is shown on page 27.

FCMAT also has been assigned to a number of school districts that required emergency state loans to continue to operate, and has been required to conduct comprehensive assessments of these districts in five operational areas: Community Relations and Governance, Pupil Achievement, Personnel Management, Financial Management and Facilities Management. FCMAT has developed recommendations and a recovery process to assist these districts in their return to local governance and fiscal solvency, and continues to be engaged with several of these districts in monitoring and reporting on the long-term recovery process.

Many monitoring agencies and the state Legislature continue to call on FCMAT as a statewide resource to assist in providing cost-effective services and products to California’s public schools.

FCMAT continues to develop and/or update a number of publications and software tools to assist and guide LEAs in conducting their operations more effectively, and provides numerous training workshops to assist them in fulfilling their oversight responsibilities.

Interim Financial Report Certifications

Each LEA is required to file two reports during a fiscal year indicating the status of its financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 16 for the period ending January 31.

The interim reports must include a certification of whether or not the LEA is able to meet its financial obligations. These certifications are classified as positive, qualified, or negative. A positive certification indicates that the district will meet its financial obligations for the current and two subsequent fiscal years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years. A negative certification signifies that the district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

As indicated in the charts on the following four pages, qualified certifications remained at very high levels in the first and second reporting periods for 2010-11, as did negative certifications. This can be attributed largely to the state's poor fiscal position that has resulted in several rounds of funding cuts and deferred payments to the state's LEAs.

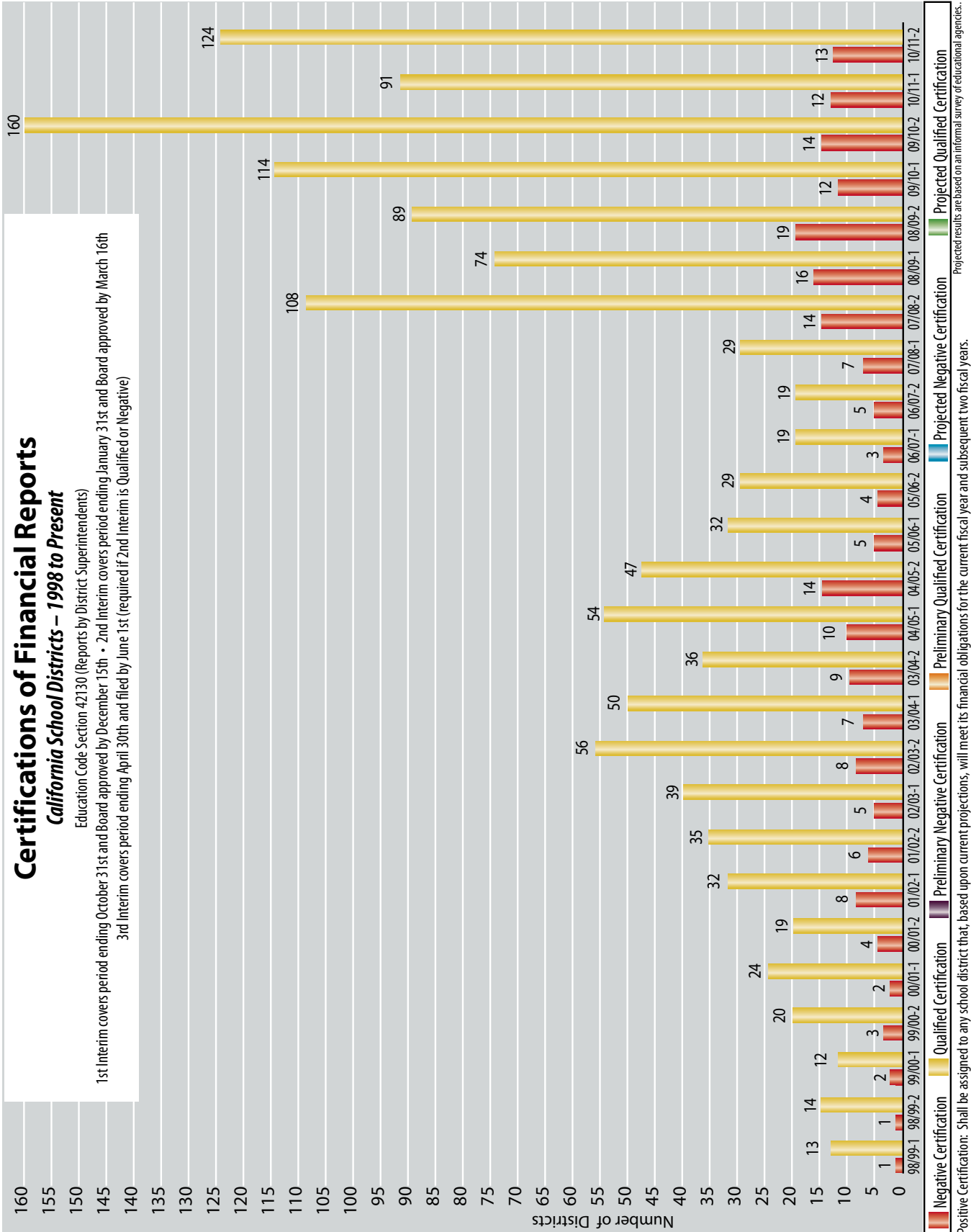
FCMAT has monitored interim certification status since its inception, and will continue to do so as an integral part of its efforts to assist LEAs in preserving their fiscal stability.

Certifications of Financial Reports California School Districts – 1998 to Present

Education Code Section 42130 (Reports by District Superintendents)

1st Interim covers period ending October 31st and Board approved by December 15th • 2nd Interim covers period ending January 31st and Board approved by March 16th

3rd Interim covers period ending April 30th and filed by June 1st (required if 2nd Interim is Qualified or Negative)



Projected results are based on an informal survey of educational agencies.

Positive Certification: Shall be assigned to any school district that, based upon current projections, will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

Qualified Certification: Shall be assigned to any school district that, based upon current projections, may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

Negative Certification: Shall be assigned to any school district that, based upon current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

Fiscal Crisis & Management Assistance Team 1/11/12

County	District	Certification
Contra Costa	John Swett Unified	Negative
Fresno	Golden Plains Unified	Negative
Kern	Southern Kern Unified	Negative
Los Angeles	Inglewood Unified	Negative
Merced	Dos Palos-Oro Loma Unified	Negative
Monterey	King City Joint Union HS	Negative
Sacramento	Natomas Unified	Negative
San Benito	Hollister Elementary	Negative
Solano	Travis Unified	Negative
Solano	Vallejo City Unified	Negative
Sonoma	Cloverdale Unified	Negative
Sonoma	Cotati-Rohnert Park Unified	Negative
Sonoma	Healdsburg Unified	Negative

County	District	Certification
Alameda	Oakland Unified	Qualified
Alameda	Hayward Unified	Qualified
Amador	Amador County Unified	Qualified
Butte	Chico Unified	Qualified
Butte	Durham Unified	Qualified
El Dorado	Black Oak Mine Unified	Qualified
El Dorado	Gold Oak Union Elementary	Qualified
El Dorado	Rescue Union Elementary	Qualified
Fresno	Raisin City Elementary	Qualified
Fresno	Kerman Unified	Qualified
Fresno	Sierra Unified	Qualified
Glenn	Willows Unified	Qualified
Imperial	Calexico Unified	Qualified
Imperial	Imperial Unified	Qualified

County	District	Certification
Kern	Panama-Buena Vista Elementary	Qualified
Kern	Rosedale Elementary	Qualified
Kern	Lost Hills Elementary	Qualified
Kern	Tehachapi Unified	Qualified
Kern	El Tejon Unified	Qualified
Kern	Muroc Joint Unified	Qualified
Lake	Kelseyville Unified	Qualified
Los Angeles	Antelope Valley Union High	Qualified
Los Angeles	Bellflower Unified	Qualified
Los Angeles	Burbank Unified	Qualified
Los Angeles	Compton Unified	Qualified
Los Angeles	East Whittier City Elementary	Qualified
Los Angeles	Eastside Union Elementary	Qualified
Los Angeles	El Rancho Unified	Qualified
Los Angeles	Hawthorne Elementary	Qualified
Los Angeles	Lancaster Elementary	Qualified
Los Angeles	Lawndale Elementary	Qualified
Los Angeles	Los Angeles Unified	Qualified
Los Angeles	Los Nietos Elementary	Qualified
Los Angeles	Lynwood Unified	Qualified
Los Angeles	Monrovia Unified	Qualified
Los Angeles	Montebello Unified	Qualified
Los Angeles	Newhall Elementary	Qualified
Los Angeles	Paramount Unified	Qualified
Los Angeles	Pomona Unified	Qualified
Los Angeles	Walnut Valley Unified	Qualified
Los Angeles	William S. Hart Union High	Qualified
Madera	Yosemite Unified	Qualified
Mendocino	Round Valley Unified	Qualified

Second Interim Budget Certifications
2010-11

County	District	Certification
Mendocino	Ukiah Unified	Qualified
Mendocino	Willits Unified	Qualified
Monterey	King City Union Elementary	Qualified
Monterey	North Monterey County Unified	Qualified
Orange	Anaheim City Elementary	Qualified
Orange	Capistrano Unified	Qualified
Orange	Centralia Elementary	Qualified
Orange	Fullerton Elementary	Qualified
Orange	Fullerton Joint Union High	Qualified
Orange	Garden Grove Unified	Qualified
Orange	La Habra City Elementary	Qualified
Orange	Saddleback Valley Unified	Qualified
Orange	Santa Ana Unified	Qualified
Orange	Westminster Elementary	Qualified
Placer	Auburn Union Elementary	Qualified
Placer	Placer Hills Union Elementary	Qualified
Riverside	Alvord Unified	Qualified
Riverside	Banning Unified	Qualified
Riverside	Desert Sands Unified	Qualified
Riverside	Jurupa Unified	Qualified
Riverside	Moreno Valley Unified	Qualified
Riverside	Nuview Union Elementary	Qualified
Riverside	Palo Verde Unified	Qualified
Riverside	Perris Union High	Qualified
Riverside	Riverside Unified	Qualified
Sacramento	Center Joint Union	Qualified
Sacramento	Elk Grove Unified	Qualified
Sacramento	Folsom Cordova Unified	Qualified

County	District	Certification
Sacramento	Galt Joint Union High	Qualified
Sacramento	Robla Elementary	Qualified
Sacramento	Sacramento City Unified	Qualified
Sacramento	San Juan Unified	Qualified
San Bernardino	Adelanto Elementary	Qualified
San Bernardino	Alta Loma Elementary	Qualified
San Bernardino	Chino Valley Unified	Qualified
San Bernardino	Colton Joint Unified	Qualified
San Bernardino	Fontana Unified	Qualified
San Bernardino	Lucerne Valley Unified	Qualified
San Bernardino	Mountain View Elementary	Qualified
San Bernardino	Snowline Joint Union	Qualified
San Bernardino	Victor Elementary	Qualified
San Bernardino	Victor Valley Union High	Qualified
San Bernardino	Yucaipa-Calimesa Joint Unified	Qualified
San Diego	Borrego Springs Unified	Qualified
San Diego	La Mesa-Spring Valley Elementary	Qualified
San Diego	Ramona City Unified	Qualified
San Diego	San Marcos Unified	Qualified
San Joaquin	Stockton Unified	Qualified
San Luis Obispo	Atascadero Unified	Qualified
San Luis Obispo	Lucia Mar Unified	Qualified
San Luis Obispo	Pleasant Valley Joint Union Elementary	Qualified
San Luis Obispo	San Miguel Joint Union Elementary	Qualified
San Luis Obispo	Shandon Joint Unified	Qualified
Santa Clara	Alum Rock Union Elementary	Qualified

Second Interim Budget Certifications
2010-11

County	District	Certification
Santa Clara	East Side Union High	Qualified
Santa Clara	Evergreen Elementary	Qualified
Santa Clara	Franklin-McKinley Elementary	Qualified
Santa Clara	Gilroy Unified	Qualified
Santa Clara	Los Altos Elementary	Qualified
Santa Cruz	Santa Cruz City Elementary	Qualified
Santa Cruz	Santa Cruz City High	Qualified
Santa Cruz	Pajaro Valley Unified	Qualified
Santa Cruz	Scotts Valley Unified	Qualified
Shasta	Anderson Union High	Qualified
Shasta	Cascade Union Elementary	Qualified
Shasta	Cottonwood Union Elementary	Qualified
Shasta	North Cow Creek Elementary	Qualified
Shasta	Pacheco Union Elementary	Qualified
Solano	Dixon Unified	Qualified
Solano	Fairfield-Suisun Unified	Qualified
Sonoma	Geyserville Unified	Qualified
Sonoma	Sebastopol Union Elementary	Qualified
Sonoma	West Sonoma County Union High	Qualified
Stanislaus	La Grange Elementary	Qualified
Stanislaus	Modesto City Elementary	Qualified
Stanislaus	Modesto City High	Qualified
Stanislaus	Salida Union Elementary	
Stanislaus	Waterford Unified	Qualified
Tulare	Citrus South Tule Elementary	Qualified
Ventura	Santa Paula Elementary	Qualified
Yolo	Woodland Joint Unified	Qualified

Management Assistance 2010-11

AB 1200 / AB 2756 in Action

Assembly Bill 1200 was created out of the need to ensure that local educational agencies throughout California adequately prepare to meet their financial obligations. The law was based on concerns arising from the bankruptcy of the Richmond School District and the fiscal collapse of other districts that were preparing to seek emergency loans from the state.

AB 1200 is a statewide plan for county offices of education and school districts to work together on the local level to improve fiscal procedures, standards, and accountability. AB 1200 expands the role of county offices of education in monitoring school districts and mandates intervention, under certain circumstances, to ensure that districts can meet their financial obligations. AB 1200 provisions also apply to the state in its role as monitor of county offices of education. Every publicly funded K-12 school operation has been affected by this innovative effort to ensure fiscal solvency throughout school systems in the state.

The Legislature, through AB 1200, created the Fiscal Crisis and Management Assistance Team (FCMAT). A statewide resource, FCMAT provides fiscal and management guidance to assist monitoring agencies in the performance of their tasks and assists educational agencies requesting help in school business management and related areas.

The procedures to form FCMAT were spelled out by the provisions of AB 1200. In spring 1992, all county offices of education were notified of the opportunity to apply to be the administrative agent for FCMAT. Four county offices submitted responses. As required by law, the decision of which county office would be selected was made by the Superintendent of Public Instruction and the Secretary of Child Development and Education. The Kern County Superintendent of Schools Office was chosen to administer FCMAT, and entered into a contract in June 1992 with the governor's office and the California Department of Education (CDE). The current Administrative Agent is the Kern County Superintendent of Schools, Christine Lizardi Frazier.

The Kern County Superintendent of Schools provides supervision to the team's chief executive officer. Assisting FCMAT in a variety of ways is a 25-member Board of Directors, comprised of county and district superintendents representing the 11 county office of education service regions, a community college representative and a community college board member, and an administrator from the CDE. An important function of the FCMAT board is the authority to declare that a fiscal emergency exists in a local educational agency.

FCMAT's services can be contracted under several different circumstances. For example, if a county office reviews and disapproves a school district's annual budget, that county office may ask FCMAT to examine the district's financial records, develop a budget and/or provide other recommendations to ensure fiscal stability. In addition, FCMAT can respond directly to the request of any school district, county office or charter school seeking advice to improve management.

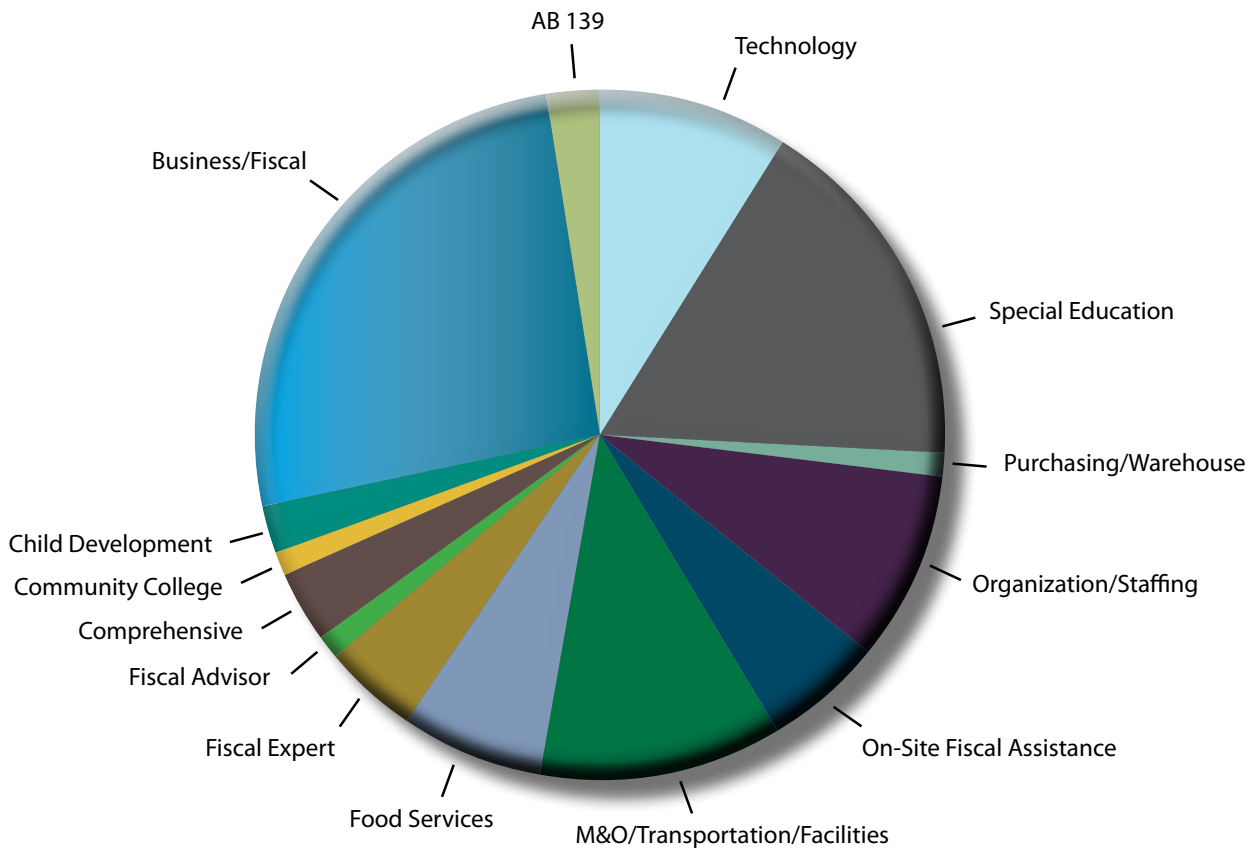
Emergency loans to the Oakland Unified School District (2003) and the Vallejo City Unified School District (2004) prompted the state Legislature to author additional fiscal oversight legislation in the form of AB 2756 (Daucher). The bill made substantive changes to the financial accountability and oversight process of a school district's fiscal condition, and clarified the process for the oversight and monitoring of districts that obtain emergency loans.

Various state and local agencies were assigned added responsibilities through AB 2756. The State Board of Education was charged with adopting and updating the state's standards and criteria. It also was required to adopt a comprehensive list of professional and legal standards to be used as a guide for good educational programs and fiscal and management practices. FCMAT's comprehensive assessment and monitoring role with emergency loan districts was clarified and enhanced. The role of the county superintendent of schools was clarified relative to the emergency loan districts. AB 2756 makes it clear that the appointment of a State Administrator to an emergency loan district does not remove any statutory rights, duties, or obligations from the county superintendent. A number of added responsibilities were assigned to local school districts relative to AB 2756. One key change was the requirement for the district superintendent and chief business official to certify in writing that the costs incurred by the school district under a contractual agreement can be met by the district during the term of the agreement.

A summary of the studies completed by FCMAT during the 2010-11 fiscal year is provided on the next several pages.

Types of Reviews for Fiscal Year 2010-11

Total Studies = 89



	AB 139 = 2		Food Services = 6
	Business/Fiscal = 23		M&O/Transportation/Facilities = 10
	Child Development = 2		On-Site Fiscal Assistance = 5
	Community College = 1		Organization/Staffing = 8
	Comprehensive = 3		Purchasing/Warehouse = 1
	Fiscal Advisor = 1		Special Education = 15
	Fiscal Expert = 4		Technology = 8

Fiscal Crisis and Management Assistance Team

Client	Job No.	Client	Job No.	Client	Job No.
AB 139		Comprehensive		Organization/Staffing	
Monterey COE/San Lucas ESD	850	Compton Community College	600	Bear Valley USD	842
Mountain Empire USD	795	King City JUHSD	844	Central UHSD	847
		Vallejo City USD	426	Cutler-Orosi JUSD	884
Business/Fiscal		Fiscal Advisor		Cuyama UHSD	
Benecia USD	771	Sonoma COE/Cloverdale USD	814	Emery USD	778
FAME Charter School	835			Enterprise ESD	818
Inglewood USD	845	Fiscal Expert		Imperial COE	829
Ivy Academia Charter	833	Marin COE/Ross Valley ESD	840	Ross Valley ESD	859
Ivy Academia Charter	841	Solano COE/Travis USD	710		
King City JUHSD	794	Sonoma COE/Piner-Olivet SD	761	Purchasing/Warehouse	
Kern County Supt. of Schools/ So. Kern USD	874	Vallejo City USD	712	Santa Clara COE	832
Los Angeles COE/Inglewood USD	886				
Los Angeles COE	888	Food Services		Special Education	
Montebello USD	827	Beverly Hills USD	866	Albany USD	860
Monterey COE/Alisal UESD	857	Lassen Union HSD	843	Atwater USD	872
Oxnard School District	787	Palmdale ESD	809	Beverly Hills USD	864
Paramount USD	862	St. Helena USD	867	Delhi USD	865
Rio ESD	876	San Diego USD	877	Elk Grove USD	791
Sacramento COE/Natomas USD	882	West Sonoma County JUHSD	894	Fairfield-Suisun SD	830
St. Helena USD	836			Kerman USD	885
St. Helena USD	837	M&O/Transportation/Facilities		Merced COE/SELPA	848
San Diego USD	779	Atascadero USD	879	Mt. Pleasant USD	873
Santa Barbara School Districts	858	Coalinga-Huron JUSD	868	No. Santa Cruz County SELPA	816
South Bay USD	880	Fullerton JUHSD	863	Oroville UHSD	820
Stockton USD	861	King City JUHSD	855	San Bernardino - W. End SELPA	821
Tehama COE/Reeds Creek ESD	853	Mono COE/Inyo COE	883	San Diego County - North Inland SELPA	839
Woodland JUSD	875	Sanger USD	871	Sierra USD	811
		Santee USD	852	Stanislaus COE	895
Child Development		Silver Valley USD	870		
Santa Barbara School Districts	828	Twin Rivers USD	846	Technology	
Union Hill SD	854	Washington USD	834	Coronado USD	881
				Cypress SD	891
Community College		On-Site Fiscal Assistance		Fairfield-Suisun SD	817
Peralta Community College	8102	King City JUHSD	856	Huntington Beach UHSD	889
		Lucia Mar USD	849	Imperial CCD	893
		Martinez USD	812	Petaluma City SD	797
		San Mateo COE	887	River Delta USD	825
		Schools Legal Service	851	Santee USD	892

Trend Analysis

FCMAT studies continued to be diverse in 2010-11. With local educational agencies continuing to face budget cuts, slightly more than one-quarter of FCMAT's work focused on business and fiscal issues. The number of studies again increased, from 84 reviews in 2009-10 to 89 in 2010-11. This continues a growth trend that began in 2007-08. Staff and consultants also performed a number of Special Education reviews as districts, SELPAs and county offices requested FCMAT to assist them in achieving operational efficiencies while maintaining a high level of student services.

As districts and county offices responded to the continued budget crisis, FCMAT realized a growth in organization and staffing studies: four studies in 2008-09, seven studies in 2009-10, and eight studies in 2010-11. FCMAT staff members were assigned as fiscal experts in four districts and fiscal advisor in one. AB 139 fraud audits decreased from five studies in 2009-10 to two studies in 2010-11.

Community colleges and charter schools continue to be emerging markets, particularly with regard to their business/fiscal operations.

Study Summaries 2010-11

Albany Unified School District (No. 860)

FCMAT determined that the district did not overidentify students for special education but was affected by the number of students served who were not district residents.

Atwater Elementary School District (No. 872)

This review found that appropriate services were being provided to special education students. FCMAT recommended reinstating an administrative position to oversee special education.

Bear Valley Unified School District (No. 842)

FCMAT projected the district's enrollment, predicting a slight decline, and outlined the criteria for the closure of a school.

Beverly Hills Unified School District (No. 864)

A review of special education services found that the district's overall identification rate was higher than the state average. Adjustments to staffing and to the student success team process were recommended.

Beverly Hills Unified School District (No. 866)

FCMAT found that the district lacked appropriate checks and balances in cash handling and/or collections and that menu planning and nutrient analysis did not meet federal or state guidelines in this food services report.

Central Union High School District (No. 847)

This study concluded that the district should establish the position of director of fiscal services to oversee district fiscal accounting functions and supervise and evaluate business personnel.

Coalinga-Huron Joint Unified School District (No. 868)

This review of transportation services helped identify some reporting and accounting inaccuracies, and provided recommendations to reduce bus routes, create more efficient staffing, provide preventive maintenance, improve record keeping and develop a transportation safety plan.

Cuyama Joint Unified School District (No. 878)

This staffing study found that reductions could be made to certificated staffing at the K-3 and 4-8 levels, and that reducing classified staffing further would jeopardize the health and safety of students and the district's ability to provide basic services and operations.

Delhi Unified School District (No. 865)

FCMAT's special education report proposed the development of a master plan for full implementation of Response to Intervention.

Emery Unified School District (No. 778)

Various staffing changes were proposed in a report that focused on the district office, Technology Department and food services.

Enterprise Elementary School District (No. 818)

FCMAT conducted a five-year cohort enrollment analysis, developed a scoring rubric, and provided guidance and a projected time line for the 7-11 Committee (school closure) process.

Escondido Unified School District (No. 838)

A unification review provided the district with an analysis of the fiscal effects of unification, including calculations of common salary schedules and the revenue limit adjustment.

FAME Public Charter School (No. 835)

A fiscal review provided recommendations to help improve the accuracy of cash flow and ADA projections and the reporting of revenues and expenditures, as well as a recommendation to secure bridge financing in case of cash shortages.

Fairfield-Suisun Unified School District (No. 817)

FCMAT assessed the feasibility of consolidating the operations of the district's Technical Services, Assessment and Evaluation and Educational Technology departments.

Fairfield-Suisun Unified School District (No. 830)

FCMAT presented the district with various strategies to more effectively manage nonpublic school placements in this special education report.

Fullerton Joint Union High School District (No. 863)

The review provided several recommendations to increase efficiency in the transportation program and reduce encroachment from the district's operation of an auditorium.

Inglewood Unified School District (No. 845)

A management letter advised the governing board and administration to make and implement difficult fiscal decisions immediately to avoid state receivership.

Kerman Unified School District (No.885)

The improvement of collaboration among the special education, fiscal office, and human resources staffs was one of the recommendations in this special education study.

King City Joint Union High School District (No. 855)

Closer tracking of transportation operational costs was recommended in this study of the Maintenance, Operations, Transportation and Facilities Department. The study team also recommended the separation of transportation positions from maintenance, grounds, and custodial positions to improve the performance of maintenance and operations duties.

Lassen Unified School District (No. 843)

This food services study recommended that the district implement several strategies such as surveys and menu changes to generate increased participation in its lunch program.

Los Angeles County Office of Education – Inglewood USD (No. 886)

FCMAT reviewed the cash balances in each fund and concluded that the district should exercise the provisions of Education Code Section 42603 and temporarily utilize any and all funds necessary to meet its financial obligations. The team also recommended that the district immediately meet with local legislators to begin the process to secure a state loan.

Marin County Office of Education (No. 824)

A review of special education programs and services resulted in recommendations to reassign some duties, update student information management software, return some programs to districts, increase professional development and improve communication regarding costs.

Merced County Office of Education (No. 848)

Focusing on the Merced County Special Education Local Plan Area (SELPA), this report suggested the allocation of AB 602 funding to each member district using a combination of an equal rate per ADA and an equal rate per pupil count.

Mono County Office of Education (No. 883)

FCMAT conducted a study of pupil transportation services to determine the feasibility of forming a joint powers authority for all K-12 districts in Mono and Inyo counties.

Montebello Unified School District (No. 827)

This fiscal review concluded that the district utilized two financial accounting systems that were not fully integrated for accounting and financial reporting purposes.

Monterey County Office of Education – San Lucas ESD (No. 850)

An AB 139 Extraordinary Audit focused on district policies, procedures and specific transactions made in the district's Business Department. The study team recommended that the district work closely with the Monterey COE to develop internal control systems that would reduce the probability of fraud and/or abuse in the future.

Mt. Pleasant Elementary School District (No. 873)

The special education program, staffing, and contracts were reviewed. Most classes and services were found to be staffed appropriately, but the percentage of students in special education was high.

Mountain Empire Unified School District (No. 795)

The creation of a Technology Services Department led by a director of technology was among the recommendations included in this report.

Oroville Union High School District (No. 820)

A review of special education programs and services provided recommendations to help the district reduce costs by creating an alternative diploma program, providing transportation, improving student transfer procedures and implementing districtwide interventions.

Palmdale Unified School District (No. 809)

To increase student participation in the food service program, FCMAT suggested the district consider ideas such as implementing self-serve salad bars at all schools, serving additional entrees at the intermediate schools, and opening more reimbursable meal lines.

Paramount Unified School District (No. 862)

A review of ASB financial practices provided recommendations to improve payroll and contracting practices, sales and use tax reporting, purchasing procedures, bank reconciliations, inventory, student store operation and security, internal controls, financial reporting and recordkeeping, and governing board review.

Petaluma City Schools (No. 797)

A review of technology services provided recommendations to increase efficiency through centralized purchasing and options for strategic planning and organizational changes to more effectively implement recently adopted technologies, meet instructional technology needs, and increase professional development.

River Delta Unified School District (No. 825)

A review of the district's transportation program provided recommendations to help the district achieve compliance with bus inspection regulations and increase efficiency through staffing changes, consolidation of maintenance to one facility, and changes to contracted services.

Ross Valley School District (No. 859)

A business office review showed that the work flow and duties assigned to each desk were impeded by employees' lack of experience. Budget development and monitoring were handled mostly by the superintendent or assistant superintendent. To improve communications, the CBO was encouraged to hold regular meetings with all business staff members.

St. Helena Unified School District (No. 837)

The district would not meet its reserve requirement in the two subsequent fiscal years without ceasing deficit spending and implementing a detailed plan to increase revenue and/or reduce expenditures, according to this report.

St. Helena Unified School District (No. 867)

A food service program review and analysis of the feasibility of farm-to-school food purchasing were conducted. Measures to decrease program encroachment on the general fund and increase program participation were recommended. Limited, affordable options for farm-to-school menu items were presented.

San Bernardino County Office of Education – West End SELPA (No. 797)

A review of regional and county office-operated special education programs recommended better communication and a more accurate calculation of costs and fees to districts, as well as some changes to staffing design to reduce costs.

San Diego County Office of Education – North Inland SELPA (No. 839)

A review of special education programs verified the SELPA's calculation of previous underpayments and overpayments to districts, recommended revising the governance structure to include input from member district CBOs on fiscal issues, and provided alternative funding methods.

San Diego County Office of Education (No. 877)

A review of the outdoor education food service program resulted in recommendations to increase efficiency and cost-effectiveness by changing staff schedules and structure, serving practices, replacing some food items.

San Mateo County Office of Education (No. 887)

FCMAT assisted the COE in developing cash flow strategies for its school districts changing from basic aid to revenue limit status.

Sanger Unified School District (No. 871)

An extensive evaluation of the transportation program suggested that the district consider permanently consolidating two or three bus routes to achieve an approximate savings of \$110,000 to \$165,000 per year.

Santa Barbara School Districts (No. 828)

FCMAT reviewed the child-care programs, pointing out that they lacked strategic direction because they operated independently from the district's strategic plan for instructional learning.

Santa Barbara School Districts (No. 858)

This payroll management review yielded recommendations for streamlining department staffing and structure, including clarification of position duties. Additional staff training and modification of some departmental processes and procedures also were recommended.

Santa Clara County Office of Education (No. 832)

Procurement, distribution, and warehousing were assessed to help the district implement the most cost-effective and efficient means of providing these services.

Santee School District (No. 852)

This review focused primarily on the district's bell schedule and its effect on student transportation services. Recommendations were made to standardize the bell schedule to create at least two tiers of school start and dismissal times with a minimum of 40 minutes between tiers.

Silver Valley Unified School District (No. 870)

A management letter suggested that the district eliminate the positions of director of maintenance, operations, transportation and safety and director of facilities and procurement and create one director position to oversee all areas of operation.

Stockton Unified School District (No. 861)

This fiscal report concluded that although the district made a concerted effort to implement significant budget reductions during the 2010-11 fiscal year, these reductions would be insufficient to address the ongoing shortfall.

Tehama County Office of Education – Reeds Creek ESD (No. 853)

FCMAT reviewed the district's adoption budget and Business Department organizational structure, and the roles and responsibilities of the Board of Education. Recommendations were made to help decrease deficit spending. Training and desk manuals were recommended for the Business Department. It was recommended that new board members receive the district's policy manual and other materials regarding the board's duties.

Twin Rivers Unified School District (No. 846)

The recommendations in this transportation study included a reorganization of the transportation operations supervisory model.

Union Hill School District (No. 854)

A child development program review revealed that the child development center needed to improve its record keeping and reporting required for program compliance. Routine review of contracts, enrollment and staffing was recommended. Revenue-enhancing and cost-reduction strategies were suggested.

Washington Unified School District (No. 834)

An evaluation of the rates for field trips and after-school routes was among the topics covered by this transportation review.

Client Evaluation Results

Upon completion of each study, FCMAT sends the client a User Evaluation Form requesting feedback for the services provided. This evaluation helps FCMAT to meet its clients' needs and document

"Wonderful team. Very helpful."

areas of service that may need improvement.

"Extremely professional and sensitive to local community issues."

For 2010-11, FCMAT received 37 completed evaluations. An analysis of the evaluations is submitted to the Kern County Superintendent of Schools as FCMAT's administrative agent, and to the FCMAT Board of Directors.

The responses from the User Evaluation forms received during 2010-11 are shown in the table on the next page. The evaluations do not reflect FCMAT's ongoing fieldwork or legislative assignments to conduct comprehensive assessments.

"[The team] were all very professional and did a terrific job!"

FCMAT's Deputy Executive Officer makes personal contact with all clients who provide a performance evaluation score of 3 or lower. Written documentation is maintained as to the nature of the call, the contact, issues raised, and the ultimate resolution.

Client Evaluation Results – Year-to-Year Comparison

Did the FCMAT team complete the objective of the study as requested?					
2009-10			2010-11		
Response	Number of Responses	Percentage of Total	Response	Number of Responses	Percentage of Total
Yes	26	100%	Yes	37	100%
No	0	0%	No	0	0%

Was the time line satisfactory?					
2009-10			2010-11		
Response	Number of Responses	Percentage of Total	Response	Number of Responses	Percentage of Total
Yes	25	96%	Yes	34	92%
No	1	4%	No	2*	5%

* 1 = no answer

How would you rank FCMAT’s overall assistance? (Scale of 1-5)					
2009-10			2010-11		
Response	Number of Responses	Percentage of Total	Response	Number of Responses	Percentage of Total
5	20	77%	5	27	73%
4	6	23%	4	9	24%
			3	1	3%

How would you rank your level of satisfaction with the entire process? (Scale of 1-5)					
2009-10			2010-11		
Response	Number of Responses	Percentage of Total	Response	Number of Responses	Percentage of Total
5	19	73%	5	24	65%
4	7	27%	4	11	30%
			3	2	5%

Types of local educational agencies that completed the User Evaluation Form					
2009-10			2010-11		
Response	Number of Responses	Percentage of Total	Response	Number of Responses	Percentage of Total
K-12 Districts	15	58%	K-12 Districts	33	89%
COEs	11	42%	COEs	4	11%
Community Colleges	0	0	Community Colleges	0	0
Charter Schools	0	0	Charter Schools	0	0

These results point to an ongoing overall satisfaction with FCMAT’s services. A survey is sent to each client at the close of the study, and several follow-up contacts are made to ensure its return.

Special Assignments

Fiscal Advisor/Fiscal Expert Assignments

FCMAT staff provide support to school districts and charter schools at the request of county offices of education or charter school governing boards. FCMAT’s role is to assist districts and COEs in maintaining a high level of fiscal health, thereby helping to avoid solvency problems. As an external and independent entity, FCMAT may be assigned as a fiscal expert or advisor or simply to act as a statewide resource that provides fiscal and management guidance, professional development, and support for districts involved in fiscal emergencies. Consistent with the statutes that created FCMAT, its approach is both preventative and progressive and is intended to move districts toward a positive certification. Early intervention through multiyear projecting, trend analysis and collaborative partnering with both public and private agencies are the consistent themes of FCMAT’s approach.

FCMAT served as fiscal advisor or fiscal expert to these entities in the 2010-11 fiscal year:

Fiscal Advisor	Fiscal Expert
Cloverdale Unified School District	Piner Olivet School District
	Ross Valley Elementary School District
	Travis Unified School District
	Vallejo City Unified School District

Comprehensive Reviews

King City Joint Union High School District (S. Monterey County Jt. Union HSD)

In the second comprehensive report FCMAT assessed the district’s progress in 145 priority standards that were selected from the initial 307 comprehensive standards.

The findings presented in the second report measure the district’s operations from August 2009 through September 2010. FCMAT’s assessment of the King City Joint Union High School District indicates that the district has made progress in every operational area, although not in every standard. In a recovery model it is expected that the district will not make progress uniformly in all areas. The district focused its efforts on achieving financial stability, specifically renegotiating the collective bargaining agreements.

The \$13 million King City JUHSD loan was funded through a bond sale through the California Infrastructure and Economic Development Bank (I Bank). Unlike other state loans, however, King City was not held harmless from the costs of financing and increased interest associated with the bond sale. The loan carries an interest rate of 5.44%. The ongoing costs to the district’s general fund to cover the annual debt service payment and the high costs associated with prepayment constrain the district’s fiscal recovery efforts.

Fiscal Crisis and Management Assistance Team

The district settled negotiations with its certificated and classified employee bargaining units and projected a savings of approximately \$2.27 million for fiscal year 2010-11. The district has provided essential training to board members in governance and communication and taken a proactive and systematic approach to reviewing and revising board policies. The state administrator hired a new administrative team to rebuild infrastructure and systems to increase accountability.

In the area of pupil achievement, the district has increased the number of strategic and intervention classes and added collaboration time into the master schedule. The 2010 districtwide Annual Performance Index (API) is 689, an increase of 50 points from 2009. However, the achievement gap remains a challenge.

The district obtained approval from the Office of Public School Construction (OPSC) to proceed with the use of prior modernization project savings to complete a modernization project in 2010-11. The project includes a new roof for the King City High School gymnasium and improvements to the girls' bathroom and locker room.

The following table compares the district's ratings on the comprehensive standards in February 2010 to those in March 2011.

Category	Feb. 2010 Score	March 2011 Score
Community Relations/Governance	0.89	2.78
Personnel Management	0.92	2.61
Pupil Achievement	1.38	1.84
Financial Management	1.54	2.95
Facilities Management	1.04	2.15

Vallejo City Unified School District

In June 2004, Senate Bill 1190 authorized a state loan of \$60 million and authorized the Superintendent of Public Instruction (SPI) to appoint a state administrator to the district. FCMAT was required by the legislation to conduct a comprehensive assessment of the district, develop a recovery plan, and provide three six-month monitoring reports of the district's progress through May 2006.

FCMAT issued its Assessment and Recovery Plan on November 1, 2004. Six-month progress reports were issued in May and November 2005, May 2006, and January and July 2007, and June 2008. The most recent report in the area of Financial Management, along with an independent multiyear financial projection and a cash flow projection, was issued in September 2010. The operational areas of Community Relations/Governance, Pupil Achievement, Personnel Management, and Facilities Management have been returned to the local governance of the Vallejo board by the SPI, with the State Administrator serving as State Trustee for these areas. The Financial Management area remains under state administration. The date for the next review is the week of September 19, 2011.

West Fresno Elementary School District

In March 2003, Assembly Bill 38 provided an emergency state loan of \$2 million to the district and authorized the appointment of a State Administrator. The legislation required FCMAT to conduct a comprehensive assessment of the district. The bill also required FCMAT to file status reports for two six-month periods through June 2004 on the school district's progress with regard to the improvement plans.

FCMAT issued six-month progress reports in January 2004 and July 2004. Subsequent legislation was required to authorize FCMAT to provide additional progress reports for the district. These progress reports were issued in July 2005, April 2007 and April 2008.

The April 2008 progress report recommended the return to local governance of four of the five operational areas: Community Relations/Governance, Personnel Management, Pupil Achievement, and Facilities Management. Three of the four areas recommended for local control were regained by the district, with Pupil Achievement remaining under state control, along with Financial Management.

The April 2009 progress report recommended that the SPI return the Financial Management component to local governance. The Pupil Achievement component remained under state control and was not required to be reviewed by FCMAT because the district was receiving the assistance of the District Assistance Intervention Team (DAIT) from the Fresno County Office of Education.

On December 4, 2009, state Superintendent of Public Instruction (SPI) Jack O'Connell reassumed the powers of the district in the following areas: Community Relations and Governance, Personnel Management, and Facilities Management. These areas are defined by FCMAT in the West Fresno Elementary School District Assessment and Improvement Plan. Assembly Bill 38 (Chapter 1, Statutes of 2003) provides the SPI with the oversight responsibilities and contains prescriptive requirements in subdivision (e) that must be satisfied by the district for all of its duties and powers to be returned by the SPI.

In May 2011, the State Board of Education approved a request by the West Fresno Elementary School District to waive portions of California Education Code Sections 35780 and 35782, which require lapsation of a district with an average daily attendance of less than six, and to subsequently unify the district with Washington Unified School District in Fresno County. The West Fresno ESD is a component district of the Washington Union HSD, which became a unified school district beginning July 1, 2011, as approved by voters on November 2, 2010.

Although the district, with October 2010 enrollment of approximately 1,050, does not meet the conditions for mandatory lapsation in EC Section 35780, it is the belief of the state Superintendent of Public Instruction, the appointed state administrator, district staff, the county superintendent, neighboring districts and the West Fresno ESD community that lapsation of the district is in the best interest of its students. The unification will continue the current West Fresno ESD trends of improved academic achievement and financial stability by:

- Advancing a coordinated and integrated educational curriculum from kindergarten through grade 12
- Enhancing core educational programs and other events and activities for students at all grade levels
- Increasing programmatic and extracurricular opportunities for students
- Encouraging improved coordination of services and better staffing at both the district office and sites
- Improving the efficiency of all services, leading to improved fiscal solvency and district management

After almost eight years of state control, student academic achievement has improved significantly, as measured by test scores and the Academic Performance Index. The district is financially solvent, and has maintained a positive certification since the 2007-08 fiscal year. Most notably, the district made an early payoff of its state loan before becoming part of the newly formed Washington Unified School District. The district is no longer under state control as of July 1, 2011, and FCMAT's work has concluded.

Compton Community College District

In June 2006, the Compton Community College District required a \$30 million state emergency loan. AB 318 provided the emergency funds and appointed a State Trustee to administer the college district. The district also lost its accreditation in summer 2006, but is able to provide educational programs as a satellite campus through its partnership with El Camino Community College.

FCMAT conducted an extraordinary audit of the college district and issued its report in November 2006. The report called attention to a number of inappropriate operational practices and the lack of internal controls and procedures to guide operations effectively. In addition, FCMAT conducted a comprehensive assessment of the district's operations in the areas of Community Relations/Governance, Academic Achievement, Personnel, Facilities, Finance and Technology.

FCMAT issued its comprehensive report and recovery plan in April 2007. Additional progress reports were issued in January and July 2008. The most recent 5th Comprehensive Review was published in November 2010. Much improvement was noted in all operational areas of the Compton CCD and the El Camino Community College Compton Educational Center (Compton Center). Ratings for all five components continue to increase overall as compared with the previous reporting period. The average ratings of the standards within each Accrediting Commission for Community and Junior Colleges standard show moderate increases, and a greater number of standards that exceed a rating of 4.

The provisions of AB 318 and the concurrent loss of Compton CCD's accreditation are unprecedented and have presented an extremely complex governance and organizational structure to allow the college to continue offering accredited courses. Compton College is the first California public community college to lose its accreditation, have a special trustee appointed to administer the college district, have the authority of its elected governing board suspended by legislation, and receive a multimillion-dollar state loan to continue operations. The transition of instructional procedures and systems has been challenging, including establishing the proper reporting relationships, lines of communication, and appropriate names and references for that part of the college now operating under the El Camino CCD as the Compton Center and that part still operating as the Compton CCD.

As the Compton CCD continues to address the operational deficiencies that led to the loss of local governance and accreditation, FCMAT's work with the Compton CCD and the Compton Center is intended to assist the district in improving its basic operations for an eventual return to local governance, and in taking the necessary steps to regain its accreditation.

The full return of legal powers and responsibilities to the district board is based on the concurrence of the Chancellor and the Director of Finance, with the assessment of the special trustee and FCMAT, that the district has, for two consecutive years, met the requirements of the comprehensive assessment and the recovery plan, and that future compliance is sustainable. To meet the requirements and sustain the standards, the Compton CCD will need to remain financially solvent and demonstrate its ability to hire and monitor its own staff without external assistance.

The sixth comprehensive review is scheduled for April 2011. Since the Compton CCD has met the minimum standards of the review process whereby no individual standard is scored less than 4 and each component area for Academics, Governance, Personnel, Facilities and Finance has received an average score of 6, the comprehensive review will be conducted annually. Previously, comprehensive reviews were conducted semiannually.

Professional Development

FCMAT Training

FCMAT offers workshops to California's K-14 local educational agencies, with fees set to recover the cost of the workshop only. For the following workshops, FCMAT staff members are utilized as presenters, with materials developed and produced in-house.

Associated Student Body

Target Audience: District and site-level staff who handle ASB accounting/operations

Description: This workshop is structured specifically for the requesting client, whether it's for an elementary, secondary or unified school district; charter school or community college. Workshops are three to four hours, depending on the agenda, and cover all aspects of ASB accounting and operations, with real-life experiences and examples used throughout. The FCMAT ASB Accounting Manual and Desk Reference is used as a guide to the training.

Budget Explorer

Target Audience: CBOs and other business staff who prepare MYFPs

Description: Hands-on training provides attendees with an in-depth understanding of Budget Explorer as a multiyear financial forecasting, planning and communication tool. Participants learn how to create a multiyear financial forecast, print reports, and export data to another file to assist in meeting the financial reporting and cash flow requirements under AB 1200.

Charter School Fiscal Management

Target Audience: Charter school and oversight agency staff and administrators

Description: This FCMAT workshop is for charter school and oversight agency staff and administrators. The workshop has continued to be positively received due to the low cost and comprehensive information that is provided. The workshop was held in two locations in 2008-09, five locations in fall 2009, and three locations in 2010-11. Topics include overview of laws and regulations, MOUs, pupil enrollment, school calendar and attendance, annual audits, internal controls and oversight, data management and CALPADS, overview and explanation of funding sources, effective financial management through budgets, financial projections and cash flow projections. New sessions are planned for 2011-12; the topics, presenters and offerings will be updated to provide a more hands-on approach to managing charter schools effectively.

Each year, FCMAT sponsors and partners with other agencies and the private sector to provide timely, pertinent training and information to California's local educational agencies. Those efforts include the following:

Accounts Payable Workshop

Target Audience: Chief business officials, county office and district business staff

Partner: California Association of School Business Officials (CASBO)

Description: Participants receive information to help them understand the complexities that govern many of the internal procedures that exist in accounts payable. They learn the importance of accounts payable as it relates to budget, overall financial reporting, federal and state categorical compliance, and the annual audit of district funds. Each participant receives comprehensive materials.

CBO Boot Camp

Target Audience: New and aspiring CBOs and superintendents

Partner: CASBO

Description: This intensive, three-and-a-half-day program is designed to assist aspiring chief business officials and superintendents. The program guides participants through the everyday battles and sometimes conflicting responsibilities CBOs face. Areas of focus include an overview of school finance, making budget presentations, special education issues, SACS accounting structures, working with oversight agencies, school facilities, risk management, the CBO and collective bargaining, and much more.

Building a Better Budget - Making Categoricals Serve your District

Target Audience: Site administrators, district fiscal administrators, and program directors

Partner: School Services of California (SSC)

Description: This workshop provides the latest updates and tips regarding how to maximize categorical funding, and emphasizes ways to change planning and management practices in light of budget changes in ways that maximize results for students.

Cash Flow

Target Audience: District and county office administrators and technical staff responsible for budget monitoring and cash flow management

Partner: School Services of California (SSC)

Description: This workshop was offered at the El Dorado County Office of Education in 2010-11. With all of the current cash deferrals at the state level, along with the effect of California's struggling economy on school districts, the challenges of cash flow management continue to increase. Thus, a more hands-on workshop was developed in 2009-10 including topics such as cash flow concepts, how to prepare a cash flow (including a hands-on exercise), cash borrowing and recognizing trouble.

May Revision Workshop

Target Audience: Education community, news media, and elected officials

Partners: SSC and CCSESA

Description: This workshop shares information about the financial implications of the governor's May Revision and is designed to provide the information needed to close the books for 2010-11, finalize the district budget for 2011-12, and plan for another stretch of rough road ahead. Topics include the updated state budget and Proposition 98 projections, up-to-the-minute status reports on categorical programs, information related to practical issues involved in closing the books and determining appropriate accruals; program rates, provisions, flexibility, and changes to program funding and operational requirements.

Fiscal Oversight Conference

Target Audience: County office business staff, district and school staff responsible for fiscal oversight

Partners: CCSESA and the Business and Administration Steering Committee (BASC)

Description: This annual event is cosponsored by CCSESA, BASC, and FCMAT to provide up-to-date information and training related to the role of the county office of education cited in Education Code Sections 42127.6-8. This conference provides a forum to promote understanding and successful execution of fiscal oversight; share best practices and experiences to improve outcomes; provide resources and tools for fiscal oversight management; develop networks of support; and develop a continuum of improvement in fiscal management proficiency.

Masters in Governance

Target Audience: Board members, superintendents

Partner: California School Boards Association (CSBA)

Description: CSBA developed the Masters of Governance training program to support board members and superintendents. The program contains seven separate training modules focusing on the board's role with respect to setting the direction, establishing structure, providing support, ensuring accountability and acting as a community leader. FCMAT continues to support CSBA in revising and presenting the finance module in an effort to better prepare board members for their important role in approving, monitoring and implementing the district budget.

The Common Message

Target Audience: Chief business officials, county offices and district offices

Description: This document is used statewide to share information on what budget assumptions to use in adjusting local educational agencies' budgets when new information is provided at the state level. The document is used to advise school districts on assumptions for budget and interim reports and to offer a consistent county office message to school districts.

Written Resources

Associated Student Body Accounting Manual & Desk Reference

Target Audience: All those involved with student organizations, including chief business officials, principals, ASB advisors, ASB bookkeepers, district office oversight staff, and student councils

Description: Revised in 2009, the ASB Accounting Manual & Desk Reference is the standard used by educational entities throughout the state for ASB operations. Information is provided in a user-friendly format to guide all those responsible for student body activities. The manual responds to the increased demands on today's school leaders to augment funding for students and schools while still maintaining fiscal accountability and accuracy. The manual suggests the right questions to ask and how to assess the answers.

County Office of Education Fiscal Procedural Manual

Target Audience: Chief business officials, county office business staff, superintendents, board members

Partners: CCSESA and BASC

Description: The Fiscal Procedural Manual was originally published in January 2005. The manual assists COE business officials in performing their required duties related to evaluating the operation of school district finances. It outlines 27 procedures and adopted standards that are required by California education and government codes and can assist county offices of education in developing consistent and common practices in reviewing and responding to school district fiscal requirements. FCMAT updated and/or added Sections 001 (Calendar), 002 (Which Entities are Included?), 021 (Special Education and Special Education Maintenance of Effort), and 027 (Cash Flow Procedures) to the manual in February 2011 with the assistance of the School Financial Services Subcommittee, and with review and final approval by the Business and Administration Services Committee.

Fiscal Oversight Guide

Target Audience: Chief business officials, county office and district business staff, superintendents, board members

Partners: CCSESA and BASC

Description: The Fiscal Oversight Guide was issued in September 2006, adding the increased oversight requirements of AB 2756 to the information contained in the original AB 1200 Guide. The guide provides an additional resource for county offices to use in the oversight of school districts, outlining the responsibilities of the county offices of education in the budget adoption and approval process and review of interim reports. It also provides guidance and sample letters for various scenarios if budgets are disapproved or interim reports are qualified or negative.

CSIS Training

Eligibility in the Local Context (ELC) Training

Target Audience: LEA school counselors and staff members who will be completing an ELC submission through CSIS to the University of California Office of the President

Description: This course provides detailed instructions on ELC data population requirements and the submission process to enable users to electronically submit qualifying student records.

Academic Records Transfer (ART) Training

Target Audience: LEA staff members who are responsible for submitting student transcript data to CSIS and/or transferring transcript data to other K-12 LEAs or to postsecondary institutions

Description: This three-part course begins with detailed instruction on ART data population requirements that will enable users to electronically submit student transcript records. The second part focuses on the DataGate records transfer functionality. The third part provides detailed instruction on the CSIS Transcript Center process and functionality, including how the end users request, send and receive student transcripts.

Address Validation

Target Audience: LEAs staff members who want to submit student addresses for address validation.

Description: This training session prepares LEA staff members to take advantage of FCMAT/CSIS' free Address Validation service. This service either automatically corrects and standardizes addresses submitted by LEAs that do not comply with U.S. postal mailing standards or identifies errors when automatic correction is not possible. Address Validation allows LEAs to download corrected/standardized addresses as well as to access error reports for addresses that could not be corrected. This process helps LEAs improve their address quality for CALPADS, direct certification of eligibility for free school meals, and postal mailings.

CALPADS Training

Target Audience: LEA program and data management staff responsible for reporting and certifying student and staff data in CALPADS

Description: CALPADS training sessions prepare local education agency staff to submit data to CALPADS. Training sessions are offered through either online classes or self-paced learning. Topics in 2010-11 include the topics listed below. Topics in 2011-12 will include the topics listed below as well as training for any new CALPADS functionality implemented in 2011-12, including assessments and end of year.

- TRNG 1 - Overview of CALPADS Objectives and Requirements
- TRNG 2 - Features, Code Mapping and User Access
- TRNG 3 - SSID Requests, Enrollment and Maintenance
- TRNG 4 - SSID Anomalies
- Fall 1 - Reporting and Certification
- Fall 1 Advanced - Reporting and Certification
- Fall 2 - Data Population
- Fall 2 - Reporting and Certification
- Spring 1 - Reporting and Certification
- Fall - Error Correction Q & A
- Fall - General Q and A

Data Management Coordinator Training

Target Audience: Staff members who will be completing CALPADS and/or CSIS data submissions and are new to education and/or data management.

Description: The class includes two parts. Part 1 focuses on key data management concepts, data constituencies and ways to build organizational leadership and support for data management. Part 2 focuses on factors affecting data quality, data security, data use and reporting considerations.

Leadership Preparation

CBO Mentor Project

This exemplary one-year program is designed to produce qualified school district chief business officials. It is geared toward those who have a clear goal and experience in school business operations that will enable them to advance to the CBO level. Students attend nine Friday evening and Saturday sessions in Sacramento. A mentor who is a sitting or recently retired CBO or assistant superintendent of business is assigned to each participant and is available to help them as needed. Participants in the program represent LEAs of all sizes throughout the state.

The eighth cohort of the project is under way and will conclude in March 2012. Applications for the ninth cohort were available on FCMAT's website as of August 2011. The first session for the ninth cohort will be held in April 2012.

A successful candidate for the CBO Mentor Project should currently have or show potential in the following areas:

- Involved in some facet of school business (desirable, not required)

- School finance
- Computer literacy, spreadsheet software
- Sensitivity to confidential issues
- Logical thinking skills
- Analytical abilities
- Facilitation skills
- Leadership
- Interpersonal skills; ability to communicate well with others
- Career objective to become a fully qualified CBO

Surveys of each cohort indicate that 98% of the candidates who have completed the program either advance to a higher position in the business office and/or become an Assistant Superintendent of Business Services. Approximately 166 participants have completed the program.

A CBO Mentor Project Steering Committee serves in an advisory role to FCMAT. Steering committee members communicate regularly on an informal basis to monitor, evaluate and guide the progress of the CBO Mentor Project. After each CBO training session, committee members are debriefed to determine the strengths and weaknesses of the session.

Project partners are BASC, CASBO, CCSESA, FCMAT and SSC. FCMAT underwrites the project, and the training is offered free to participants.

Chief Technology Officer (CTO) Mentor Project

Now in its fifth year, this project prepares individuals for senior leadership in administrative and informational processes and technologies needed for effective K-12 operations.

FCMAT's partners in CTO Mentor are CCSESA, and as lead agency, the California Educational Technology Professionals Association (CETPA). Representatives of these agencies serve as the Steering Committee for CTO Mentor. This committee reviews and adjusts materials as needed, working with the instructors to ensure an innovative and effective curriculum. The California Department of Education is supportive of the project and is represented on the Steering Committee.

The 2011 cohort consists of 19 individuals from across the state, chosen on the basis of their accomplishments to date and potential impact within K-12 agencies and programs. Candidates receive intensive instruction in eight 12-hour segments on Fridays and Saturdays, and must actively engage with their mentor throughout the program. Graduation requires mentor approval and candidates must complete session assignments, a course-long project and an oral

examination. Program instructors and mentors are current CTOs drawn from across California, each with extensive K-12 experience and expertise.

The curriculum is updated each year to keep the topics relevant and helpful. This year the program was revised to adopt a project-based learning approach. Students work in teams to complete a project and develop a presentation on their project that will be given at the annual CETPA conference. Applications for the 2012 cohort will be available in October 2011.

Facilities Leadership Academy

The Coalition for Adequate School Housing (CASH) again partnered with FCMAT in 2010-11 to provide the School Facilities Leadership Academy, a 10-month, nine-session professional development program. Participants represented a cross-section of the professional disciplines that help design, build, and maintain the facilities serving California's public schools: superintendents, chief business officials, facility directors, planners, and maintenance and operations supervisors from both the public and private sectors.

Each participant was mentored by a school facilities expert, and attended two-day classes each month in Sacramento. The curriculum covered site selection, architectural design, facility financing, program management, maintenance and operations, and modernization. Classes were taught by core academy faculty and guest experts.

USC School Business Management Certificate Program

This unique program was new in 2008-09, and is conducted approximately 75% online, with a class at the USC campus both at the beginning and at the conclusion of the program, allowing participants the flexibility to arrange their learning schedule. There is a cohort of no more than 25 students at a time, working individually and in groups to learn how to deal with real-world business situations and activities.

Solutions are found by exploring resources that are built into the online classroom, including readings, connections to valuable Internet sites, and videotaped insights from a host of functional experts as well as current CBOs. In addition, participants are presented with individual activities that provide them with the chance to check their mastery of information. Discussions are facilitated by a lead instructor who works in school business. There are also live interactions with experts that allow participants to ask questions directly. FCMAT is an active participant in the program, both by contributing materials and by doing presentations.

Product Development

Budget Explorer

Budget Explorer v.5.0 is FCMAT's Web-based multiyear financial forecasting and cash flow application software that is designed to meet the planning and reporting needs of California's K-12 school districts, county offices and charter schools. The software is SACS and GASB compliant for financial reporting purposes.

The software is available free of charge to authorized users. A unique account for each user is assigned by FCMAT and provides the user access to the Budget Explorer website. Accounts are password-protected, ensuring that budget forecasts are safe, confidential, and cannot be accessed by unauthorized users. Approximately 1,100 accounts have been established since the software was launched.

This online resource makes it possible for school districts, county offices and charter schools to access, create, and edit projections from any computer with an Internet connection. Budget Explorer enables school district and county office staff to create accurate multiyear forecasts of revenues and expenditures. This leads to more informed decision making and the ability to project the fiscal impact of current financial and strategic decisions. The software is simple to learn and user-friendly.

The software's capability is enhanced by modules for enrollment projection, revenue limit calculation, salary forecasting, automatic resource balancing, audit logging and cash flow projections.

FCMAT now is developing Budget Explorer for Charter Schools. The software will have similar functionality to BE v.5.0 and will be enhanced with a navigation tool approach that will require each user to answer questions to lead them through the budget development process to create the projection. More than 900 charter schools operate in California, and FCMAT anticipates meeting the challenges of this emerging market with release of the software on or before July 1, 2012.

County Office of Education; COE Internal Business Services Uses

Funding for county offices is very different from that of K-12 school districts and Budget Explorer has been enhanced for COE use. Special enrollment categories specific to county offices receive uniquely calculated funding streams, requiring a software tool that offers the range of calculation formulas necessary to create projections. With Budget Explorer, county office internal business services users now have access to the revenue limit calculation form (Form O), together with all the enrollment categories and associated revenue calculations that are unique to county offices.

Fiscal Insight

Fiscal Insight is a secure, Web-based budget and financial transaction reporting software that automates the extraction of financial transactions from any type of financial reporting software. FCMAT has co-developed this powerful software tool to include automated diagnostics that will create financial trends and analysis reporting. Using

FCMAT's Fiscal Health and Risk Analysis and the SACS Criteria and Standards Review, users can generate a series of diagnostic reports and graphics to analyze revenue and expenditure trends and assist in decision-making and oversight. Reports include the following:

- CBEDS Historical and Projected Enrollment Report
- Revenue Trend Analysis
- Expenditure Trend Analysis by Object
- Salary and Benefits vs. Total Unrestricted Expenditures
- Deficit Spending Trends
- Year-to-Year Comparison and Trends for Fund Balance

Fiscal Insight can extract read-only data and report financial transactions to the lowest level of detail for all funds. The following is a sample view of the reporting capabilities of Fiscal Insight:

Fiscal Insight™ - View by Object

The screenshot displays the 'Fiscal Insight' software interface. At the top, there is a dropdown menu labeled 'Select Fund: 01 General Fund'. Below this, a table titled 'Fund: 01 General Fund' shows financial data for the years 2004-2005. The table has columns for 'Object', 'Budget', 'Expenditure', 'Encumbrance', 'Balance', and 'Expense'. The 'Object' column lists various categories such as '0000 REVENUE', '1000 Certificated Personnel Salaries', '2000 Classified Personnel Salaries', '3000 Employee Benefits', '4000 Books and Supplies', '5000 Services and Other Operating Expenditures', '6000 Capital Outlay', and '7000 Financing Uses'. The 'Expense Total' row shows a total expense of \$172,837,900.00. The 'Revenue - Expenditure' row shows a deficit of \$775,269.08. Callout boxes provide additional context: 'Summarized view of the entire expense areas' points to the table, 'Summary and balance at every level' points to the 'Expense Total' row, and 'Side by side multiyear view' points to the multi-year columns. The Proxient logo is visible in the bottom right corner.

FCMAT utilizes this product in fieldwork to view historical trends against the current or projected budget and can analyze the financial trends of an LEA by extracting data by fund, resource, object, or viewing specific financial transactions. Weekly, monthly or quarterly data extracts can be set up or customized by the user.

DataGate

DataGate is the Web-based software application built and operated by CSIS that allows local education agencies to securely submit and transfer data electronically across the Internet to a CSIS server. In 2010-11, DataGate was used for the following services:

- **Address validation**, a free service that either automatically corrects and standardizes addresses submitted by LEAs that do not comply with U.S. postal mailing standards or identifies errors when automatic correction is not possible. Address validation allows LEAs to download corrected/standardized addresses and access error reports for addresses that could not be corrected. This allows LEAs to improve their address quality for CALPADS, Direct Certification, and postal mailings.
- **Eligibility in the Local Context (ELC)**, a path whereby California high school students who attain eligibility are guaranteed a space at one of the University of California campuses. To be eligible, a student must have his or her transcript submitted to the University of California Office of the President (UCOP), have satisfactorily completed a specific pattern of 11 UC-approved courses by the end of the junior year, and be ranked in the top 4% of his or her high school class. The CSIS ELC submission enables LEAs to electronically submit transcripts through CSIS to the UCOP.
- **Academic records transfer**, a service that allows LEAs to upload transcript data to the secure CSIS Transcript Center and send individual transcripts or groups of transcripts to any postsecondary institution in the nation.

SharePoint Collaboration Sites

FCMAT/CSIS develops and maintains the SharePoint collaboration sites for use internally and with partners. The sites are accessible by authorized users from any location with Internet access. Typically the sites contain: a documents library, a project calendar, links to related sites, contact information for authorized users, and announcements. The sites FCMAT/CSIS maintains are:

- FCMAT SharePoint site
- CSIS Internal Collaboration site
- Ed-Data Collaboration site
- CALPADS Collaboration site

Technical Support

AB 1200 Reimbursements

Education Code Sections 42127.3 and 42127.6 identify circumstances by which a county superintendent of schools may be reimbursed for a portion of the costs associated with actions related to the disapproval of a school district budget by the COE or SPI, and qualified or negative certifications of a school district budget. Eligible reimbursements include the appointment of a fiscal advisor or fiscal expert, contracts with a CPA firm to investigate financial irregularities, or contracts for additional assistance to conduct a financial and budgetary study.

Claims for reimbursement are processed through FCMAT and are reviewed and approved by the Departments of Education and Finance.

FCMAT and CSIS Help Desks

FCMAT

The FCMAT Help Desk is a free online resource designed to answer questions related to school business throughout California. Questions cover a wide range of school business topics, including new topics coming from booster/parent clubs, charter schools and community colleges. Numerous LEAs and others use this resource, with 92 questions answered in 2004-05, 393 questions answered in 2008-09, 698 questions in 2009-10, and 545 questions in 2010-11.

FCMAT endeavors to answer all questions within 24 hours whenever possible. If extensive research is required the response is as timely as possible, and all questions receive a response.

The responses provided by the Help Desk are intended to share the expertise of FCMAT staff and do not constitute legal advice. Each answer includes a statement that if the topic involves interpretation of laws, regulation or court precedent or otherwise calls for legal advice, the person asking the question should also consult legal counsel before acting on the FCMAT response.

Over the past year, the following types of questions were received and answered:

Topic	No. of Requests Received
ASB Organizations	300
Booster/Parent Clubs	22
Chief Business Official	113
Charter School	27
Accounting/Budget	24
Technology/CSIS	1
Human Resources/Payroll	13
Attendance	5
Board of Education/Board Policy	5
Community College	7
Other	28
Total	545

Budget Explorer Software v.5.0 Online Help Desk

The online help desk for Budget Explorer is a reliable and a timely mechanism for K-12 school districts, county offices and charter school users to request technical support on budget forecasting and cash flow issues. In most instances, support requests submitted via the online help desk are urgent because of a reporting deadline such as a board meeting or because of a need to determine the fiscal impacts of collective bargaining proposals. To meet the needs of BE users in a timely manner, the online help desk is continuously monitored by four staff members, with primary responsibility for first-level support provided by a developer staff member. Approximately 80% of questions submitted to the help desk are responded to by first-level support. Of the questions submitted to the help desk, over 75% are resolved within one hour. In 2010-11, the help desk provided information and answers to more than 650 users on topics ranging from revenue limit calculation to creating an accurate enrollment projection. Approximately 95% of support requests are received during normal working hours; however, support is available 24/7.

CSIS Service Desk

CSIS provides service desk support to California's 1,800-plus local education agencies on the California Longitudinal Pupil Achievement Data System (CALPADS), direct certification, address validation, and academic records transfer. In fiscal year 2010-11, CSIS responded to 21,032 service requests related to CALPADS. CALPADS service requests are categorized into three classifications: service fulfillment (requests for help), incidents (reports of user difficulties with CALPADS) and new service requests (requests for changes or improvements to the software). The topics included in those requests are displayed in this table:

Topic	No. of Requests Received
Data - Student	3,897
Gaining Access	2,772
Data Questions	2,708
Software/Functionality Questions	2,698
Data - Staff	1,986
Reports and Extracts	1,453
Information Request	990
Data - Course	945
Deadline Extension	577
Data Reconciliation	463
Training	396
CALPADS Software	363
Transaction Status/Management	166
Submission Deadlines/Timelines	148
LEA Contact Information	144
Fall 2 Certification Module	137
Fall 1 Certification Module	118
Feedback	106
SSID Enrollment Module	105
Miscellaneous	103
New Functionality	92
CALPADS System Accessibility	83
System Slowdown	77
Student Course Section Module	61
Student Information Module	59
Staff Demographics Module	58
Staff Assignments Module	54
Expected Schools	43
Vendor	42
Other Software	41
Anomaly Resolution Module	33
Course Section Module	30
Security Module	21
Direct Certification Module	19
Student Program Module	16
System Outage	15
CFS	7
Code Mapping	4
Data Conversion	2
Total	21,032

In addition to its CALPADS work, CSIS responded to approximately 600 service requests for DataGate in 2010-11. LEAs used DataGate and the CSIS Service Desk to support this activity. Additionally, LEAs used DataGate and the CSIS Service Desk for Eligibility in the Local Context and Address Validation.

Requests for assistance can be submitted via the Internet at <http://www2.cde.ca.gov/calpadshelp/default.aspx> for CALPADS questions. Questions about CSIS services can be submitted via <http://www.csis.k12.ca.us/support/ContactSupport/>, by calling (916) 325-9210, or by e-mailing support@csis.k12.ca.us.

Listservs

FCMAT maintains confidential listservs for various job-alike groups. These listservs are a vital communication link between professional colleagues and are a fast, free, and secure method for sharing information. K-12 professionals may connect with their colleagues throughout the state to share documents and obtain relevant and timely information.

Currently, FCMAT maintains 14 active listservs for these groups:

Budget Explorer Test Group
Budget Explorer User Group
County Office CBOs
CASH Academy
CASH Maintenance Work
Charter Schools
County Office HR Administrators
Credentials Analysts
District Office CBOs
District Office HR Administrators
Facilities Professionals
K-12 News Headlines
Maintenance and Operations Professionals
Purchasing Professionals

CSIS maintains a one-way listserv (used to disseminate information only) for communications to LEAs on data submissions and CSIS services and another one-way listserv for student information system vendors. CSIS also maintains a two-way listserv for LEAs that enables conversations among clients as well as with CSIS.

FCMAT and CSIS Websites

A variety of resources and numerous services for the educational community are found on FCMAT's www.fcmat.org and the CSIS program's www.csis.k12.ca.us. The

FCMAT site is visited hundreds of thousands of times each year, as clients make use of features that include daily updates of education news articles from major news sources, fiscal and legal alerts, and FCMAT's published reports.

The CSIS website describes CSIS services and provides a variety of resources for LEAs, including training materials, requirements documents, program documents such as the CSIS Privacy and Confidentiality Procedures, important announcements from CSIS and CDE, and sample local data collection forms.

Both sites include announcement of and training registration pages for various FCMAT, CSIS and CALPADS training sessions as well as access to proprietary software applications for use by LEAs including Budget Explorer, Fiscal Insight and DataGate.

Education Audit Appeals Panel

Education Code Section 41344 provides an opportunity for a local education agency to appeal a finding contained in a final audit report. This code section established an audit appeals panel consisting of the Superintendent of Public Instruction, the Director of the Department of Finance, and the Chief Executive Officer of FCMAT, or their designees. Diana L. Ducay represents the Director of Finance and is the chairperson; Jeannie Oropeza represents the Superintendent of Public Instruction; and Joel Montero serves in his capacity as CEO of FCMAT. The panel meets at least monthly; its meeting schedule and other information may be found on its website: www.eaap.ca.gov.

Other Products and Services

Ed-Data

Partners: CDE, EdSource, and FCMAT/CSIS

Description: The Ed-Data Partnership website, found at www.ed-data-k12.ca.us, contains the most user-friendly and up-to-date data available in the demographic and assessment areas and is the only education website that provides financial information in California. The Ed-Data Partnership makes efficient use of the state's investment in data analysis by making school, district and county information readily available to a variety of users. A primary objective of the Ed-Data website is to follow the governor's data transparency initiatives by helping to make information available to all constituencies in a format that is usable and easily understood. FCMAT/CSIS maintains the site.

Ed-JOIN

Partner: CCSESA

Description: Ed-JOIN is California's premier public education job search website. Created by CCSESA and supported by CalTRIP, Ed-JOIN offers a unique tool for school districts and county offices of education to utilize in their efforts to recruit quality staff. This project partners FCMAT and Ed-JOIN staff to train school district HR professionals in the use of Ed-JOIN.

Certificated Salaries and Benefits Project, J-90

Target Audience: Chief business officials, county office and district business staff, superintendents, negotiations staff

Partners: SSC (School Services of California), CDE, California Federation of Teachers and the California Teachers Association

Description: An annual survey is designed and collected to publish salary and benefits information for certificated employees. Improvements are continually made to enhance the quality of district information. Issues to be evaluated and reported include average salary schedule, amount and total salary expense, prior vs. current year, total health benefit expense as a ratio to total salary expense, total number of service days versus instructional days, and other appropriate and timely data.



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