

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Annual Report

2020-21



Michael H. Fine
Chief Executive Officer

Mary C. Barlow, Administrative Agent
Office of Kern County Superintendent of Schools
<http://www.fcmat.org>

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Foreword

Thank you for your interest in the Fiscal Crisis and Management Assistance Team (FCMAT) 2020-21 Annual Report. This information is designed to give the reader a comprehensive view of the organization and its activities. The Annual Report also provides the FCMAT governing board and staff an opportunity to reflect on the many accomplishments of the previous year and to be reminded of the priorities and services planned for the years ahead.

The pandemic-era environment continued throughout the 2020-21 fiscal year and certainly brought about unprecedented and unforeseen challenges. As an industry, K-14 has playbooks and experience for economic downturns and established approaches to help local educational agencies (LEAs) address the many challenges that result when the economy recedes. However, we had no playbooks or established protocols for pandemics and the impacts of initially moving all in-person instruction to remote learning and then slowly moving back to a more normal operation, although normalcy is now a term of art and still being defined.

FCMAT prides itself in its ability to adjust to changing environments and to provide support to LEAs around the state. Our staff rose to the challenges brought on by COVID – as did staff at every school district, county office, community college and charter school across the state – both in the spring of 2020 and continuing throughout the 2020-21 fiscal year. Examples include changing work environments, rescheduling fieldwork and priorities, issuing multiple Fiscal Alerts and other communications, assisting our public- and private-sector partners, participating in webinars to help guide our colleagues, and refining our own approach to our daily work to continue to serve the K-14 education community. It is critical that the lessons learned in the midst of crisis inform our work. To that end, efficiencies built around meetings and travel, altered approaches to professional development, and remote work environments will continue.

In the past year FCMAT continued to build the quality and skill set of our amazing staff. We were fortunate to add two intervention specialists that have strong instructional, pupil services, special education and charter school experience. These additions fill gaps and provide increased capacity and credibility to our existing staff. Fiscal year 2020-21 also marked the third and final year for our three-year 2018-21 Strategic Plan. We provide a complete update on our accomplishments in this report, and as any proud parent should do, it is worth mentioning that as an organization we achieved all of the three-year goals and actions in our plan. Our governing board adopted a new three-year Strategic Plan for 2021-24 that is also summarized in this report and will guide our continued efforts to help LEAs maximize resources for students.

The pandemic-era environment has brought about increasingly dynamic decision-making pressures for local school leaders. In comparison to pre-pandemic operations, our educators face more decisions of greater complexity and are expected to make decisions quickly, and the implications of a bad decision are more significant. FCMAT/CSIS continued its emphasis on improving data quality and increasing access to and use of data to support informed decision-making. FCMAT/CSIS assisted LEAs in certifying CALPADS data for federal and state reporting and provided resources to help build local data literacy. With Ed-Data's continued data releases and charts, FCMAT/CSIS made comprehensive education data, much of it collected from CALPADS, available for analysis and comparison to stakeholders and the

public. FCMAT/CSIS also was active in helping the state develop plans to link existing data systems and develop new publicly accessible tools as part of the Cradle-to-Career Data System workgroup.

The fiscal status of California's LEAs improved dramatically after the Governor's January budget proposal. In our prior annual report FCMAT introduced new reporting formats to assist our broad audience to better understand the nature of LEA fiscal health. The long-standing one-dimensional reporting of the number of qualified and negative interim report certifications was enhanced with reports on a variety of data points related to budget disapproval, interim report certifications and lack of going concern designations, including the successive nature of some of the designations. This new multidimensional format is now fully integrated in our reporting and conversations with our state partners.

The accuracy and reasonableness of budget and cash flow projections through subsequent fiscal years depends on thoughtful and reasonable budget assumptions. During periods of uncertainty and rapidly changing circumstances, using one set of assumptions is insufficient. LEAs must prepare multiple budget scenarios and develop preliminary operational plans for each. At a minimum, each budget scenario prepared should have at least one cash flow projection. However, apportionment considerations can and will be adjusted without regard to budget assumptions and will necessitate more than one cash flow projection scenario for each budget scenario. Approximately 70% of the new funding provided to LEAs in 2021-22 is one-time. Separating out one-time from recurring sources and uses is critical.

An emergency appropriation for districts (with the corresponding state/county takeover of an LEA's governance) is triggered by insufficient cash flow to meet payroll at a given time. While budget deficits influence the availability of cash, cash insolvency is more a product of inaccurate cash flow projections and untimely monitoring. Despite the trials with cash flow during the Great Recession and last year's significant apportionment deferrals, LEAs managed their cash flow adequately and avoided the need for state intervention. This should be the goal of every LEA in the state. Even with the large infusion of funds in 2021-22, cash payments from these new programs will not be monthly and LEAs must continue – always – to monitor and manage cash.

The transparency and oversight of LEAs' finances, and recognizing the early warning signs of fiscal distress that promote appropriately scaled intervention are critical to the fiscal stability and solvency of the institutions tasked with the most important work in our communities: educating and supporting our youth. Early warning indicators are masked by large infusions of one-time pandemic-relief funding. Governing boards and district leadership teams must keep their eye on structural operations, recurring revenue, expenditures and the non-pandemic related challenges of running a school district. Assisting LEAs that have fiscal challenges is at the heart of FCMAT's mission, and we will continue to focus our efforts in this area.

Each year we increase our investment to ensure we are prepared to provide quality assistance to the field, and key to that is the outstanding FCMAT staff that are working on behalf of the K-14 education community. The support of the FCMAT board and our public- and private-sector partners is essential to the success of our endeavors.



Michael H. Fine
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

The team is headed by a Chief Executive Officer. All FCMAT staff members are employees of the Kern County Superintendent of Schools Office. One of FCMAT's premier services is the California School Information Services, which is based in Sacramento and like FCMAT, was created by the California Legislature.



Michael Fine joined FCMAT in 2015 as chief administrative officer, providing day-to-day supervision of operations. He was named chief executive officer effective July 1, 2017.

Mike started his career in public education as director of fiscal services for the Newport-Mesa Unified School District and was assistant superintendent when he left that position in 2002 to work for the Riverside Unified School District. He served as the deputy superintendent of business and governmental relations from 2002-2015, and also as interim superintendent for the district in 2013-14.

Mike has a bachelor's degree in business administration from California State Polytechnic University, Pomona, and a master's degree in public administration from California Baptist University. He has a certificate of governmental and nonprofit accounting from the University of California, Riverside, and a certificate in school business management

from the Association of California School Administrators (ACSA).

He brings a comprehensive knowledge of the governance and operational areas of public schools to his position with FCMAT.

Administrative Agent

Dr. Mary Barlow serves as the Kern County Superintendent of Schools (KCSOS) and oversees the Kern County Office of Education, which serves students directly in early childhood education, special education and Court & Community schools, and provides fiscal oversight and support to Kern County's 46 local school districts, serving Kern County's 199,000 K-12 students.

She was appointed as Superintendent in 2017, after serving as associate superintendent for two years and was elected to a four-year term in June 2018.

Dr. Barlow earned her bachelor of arts in psychology at California State University, Bakersfield in 1994. She went on to earn her multiple subject teaching credential, a master's degree in educational management, and an Ed.D. in organizational leadership from the University of LaVerne.

She has served as a teacher, director of children and family services, and superintendent. During her tenure as superintendent of the Kernville Union School District, the district was named a California



Distinguished School, Title I Academic Excellence District. She joined KCSOS in 2009 as the deputy administrative officer for FCMAT. In 2012, she was appointed as assistant superintendent of administration, finance and accountability for KCSOS.

She is a board member of the following organizations: California County Superintendents Educational Services Association (CCSESA), Cross Agency Statewide System of Support, ACSA Region XI, ACSA State Superintendency Council, California School Boards Association Superintendency Council, and the Region 8 Lead Educational Committee. She is also a State Board of Education appointed board member with WestEd.

Dr. Barlow serves her local community in a variety of capacities, including the Kern County Juvenile Justice Coordinating Council, the Kern Economic Development Council, the Kern County Network for Children, California Living Museum Foundation, and several other organizations.

FCMAT Board Chair

Gayle Garbolino-Mojica is the FCMAT Board Chair. She was elected as Placer County Superintendent of Schools on June 6, 2006, and is serving her fourth term.



Ms. Garbolino-Mojica is a graduate of the University of California, Davis. She received her teaching credential from Cal Poly San Luis Obispo and an administrative credential and master's degree in educational administration and leadership from California State University, Sacramento. Ms. Garbolino-Mojica was a teacher, assistant principal and program specialist with the Western Placer Unified School District, and principal and subsequently superintendent of the Colfax Elementary School District.

Ms. Garbolino-Mojica promotes public education on a statewide level as a commissioner with the Advisory Commission on Charter Schools for the State Board of Education and as chair of the FCMAT Board. She chairs the CCSESA Federal Task Force and is their representative to the national Association of Educational Services Agencies Federal

Advocacy Committee. She is the past treasurer of CCSESA.

Regionally, Ms. Garbolino-Mojica advocates for public education and Placer County through her work on the Valley Vision Executive Board, the Greater Sacramento Economic Council Board, and the Align Capitol Region Board of Directors. She is past president of KidsFirst, and a member of Class XIV of the American Leadership Forum-Mountain Valley Chapter.

Ms. Garbolino-Mojica is the daughter of former Roseville Mayor Gina Garbolino and retired Superior Court Judge James D. Garbolino, and has two sons – Jack and Max.

FCMAT Background

FCMAT's Mission

The mission of the Fiscal Crisis and Management Assistance Team is to help California's LEAs fulfill their financial and management responsibilities by providing fiscal advice, management assistance, training and other related school business services. FCMAT operates within the context of several areas of the California Education Code, primarily those sections having to do with Assembly Bill (AB) 1200 and AB 2756 oversight (EC 421271-8, EC 41326, EC 41327), AB 1200 and AB 1840 (EC 41320, EC 41325), and AB 1115 California School Information Services (EC 49080). The team assists county offices of education in understanding their fiscal monitoring duties as required by AB 1200, sometimes suggesting specific methods of carrying out the oversight responsibilities. FCMAT also provides management studies for school districts, county offices of education, charter schools and community colleges that request them. FCMAT develops and delivers statewide professional learning for school business officials.

The Role of FCMAT

Those who contributed to the formation of AB 1200 recognized that expanding the responsibility and authority of monitoring agencies was not enough. A statewide resource focusing on fiscal and management guidance was needed to assist monitoring agencies in the performance of their tasks and to assist educational agencies that request help in school business management and related areas. Therefore, AB 1200 called for the creation of a Fiscal Crisis and Management Assistance Team. The mission of FCMAT is to help LEAs fulfill their financial and management responsibilities by providing expedient fiscal advice, management assistance, training and other related school business services. This can occur under several different circumstances. For example, if a county office reviews and disapproves a school district's annual budget, that county office may call upon FCMAT to examine the district's financial records, assist in developing an approvable budget and/or provide other operational recommendations that will ensure fiscal stability. In addition, FCMAT can respond directly at the request of a school district, county office, charter school or community college that may seek advice to improve management practices, business policies and procedures or organizational structure. The state, in its monitoring role, also can ask for FCMAT's assistance.

How FCMAT was Established

AB 1200 created FCMAT in 1991. The bill specified that one county office of education would be selected to administer the team. In the spring of 1992, all county offices of education were notified of the opportunity to apply to be the administrative agent for FCMAT. The selection, as required by law, was made by the Superintendent of Public Instruction and the Secretary of Child Development and Education.

The office of the Kern County Superintendent of Schools was selected to administer FCMAT and signed a contract with the governor's office to administer the team in June 1992. Overseeing the establishment and revision of policies for the agency is the FCMAT Board of Directors.

How CSIS was Established

In 1997, AB 107 created the California School Information Services to build the capacity of LEAs to implement and maintain comparable, effective, and efficient pupil information systems to support their daily program needs, assist LEAs in improving the outcomes of pupils, and promote the use of information for educational decision-making by school site, district office and county staff; enable the accurate and timely exchange of pupil transcripts between LEAs and to postsecondary institutions; and enable LEAs to transmit state and federal reports electronically. In 1999, AB 1115 assigned responsibility to administer CSIS to FCMAT.

FCMAT/CSIS Highlights

FCMAT's mission is to help support California's LEAs fulfill their financial and management responsibilities. As LEAs continue to face a variety of challenges, FCMAT must adapt to the changing needs in the field. The goal of this section is to highlight many of the 2020-21 services and activities provided by the FCMAT/CSIS staff.

Fieldwork

A review of the 2020-21 fiscal year shows that the number of studies that FCMAT engaged in declined some to 62. Beginning with the passage of the 2018-19 Budget Act, FCMAT was assigned additional duties related to proactive and preventive assistance to districts showing signs of fiscal distress. The related Fiscal Health Risk Analysis (FHRA) studies involve our entire field staff, with the work completed in more expedited timelines to offer the most value for districts. This is critical work, along with the extensive AB 1840 analyses related to both Inglewood and Oakland unified school districts. Another component of AB 1840 analyses performed this year was an evaluation of the county office oversight associated with the four districts repaying state loans: Alameda, Los Angeles, Monterey and Solano. AB 139 extraordinary audits continued to be a large part of FCMAT's work, but requests for those reviews declined to eight in 2020-21, with most focused in traditional school districts. Business and fiscal engagements continue to be the core FCMAT work, remaining stable at 40 engagements in 2020-21. This included work such as multiyear financial projections, cash flow analysis, and the FHRAs. For a full accounting of FCMAT's studies over the past year, see the chart on page 20.

FCMAT continues to provide on-site technical assistance to LEAs. This is an opportunity for our team to quickly respond to an LEA's need, provide on-site assistance and leave it in an improved condition. Some of this work has been about building capacity of those in the field as well as creating meaningful relationships that can continue beyond the initial assistance. On-site technical assistance is a strength of our organization, with our staff being our greatest resource. We anticipate that FCMAT will continue to offer technical assistance as a priority service.

Product Development

Local Control Funding Formula and the LCFF Calculator

The LCFF calculator, originally developed by a small group of representatives from the Business and Administration Steering Committee (BASC), is an Excel workbook that had grown to contain close to 100 worksheets of complex, interwoven formulas and data exhibits certified by the California Department of Education (CDE).

In May 2021 FCMAT released the newly designed LCFF Calculator, which contained significant changes to the tool's design and functionality. Not only was unnecessary content removed and functionality improved, but the tool also received a refreshing new look consistent with FCMAT's

branding. Minimal adjustments and/or corrections have been required since it was first released. The new format and functionality have been well received by the educational community.

Projection-Pro

Projection-Pro, the multiyear and cash flow projection software developed in collaboration with CSIS, was released August 19, 2019. Development transitioned to a continuous delivery release schedule following the initial release. The continuous delivery model has been successful in providing new features and small corrections in an ongoing manner, with updates occurring approximately every few months. Among the 315 enhancements and 376 bug fixes completed since the initial software release are features newly developed in the last fiscal year:

- Ability to export cash flow and multiyear projections in the SACS format for import in the SACS software.
- Ability to copy cash-flow schedules from the base year to other years.
- Ability for oversight agencies to share projections with the school districts and charter schools they oversee.
- A new Student Comparison report displaying graphs and charts comparing related student counts, such as enrollment and average daily attendance or enrollment and the unduplicated pupil count.
- Ability to bring new system assumptions into an existing projection.
- Updated the calculation for the ongoing and major maintenance/restricted maintenance account contributions to exclude specified resources per state guidance.
- Ability to mass delete an assumption from all applied locations in a projection.
- Increased the count of automation processes to improve release testing across the software.
- Continued to make modifications to increase accessibility standard compliance.
- Continued to increase items verified in the Validation report expansion (unreleased).

Scope was limited in the latter half of the fiscal year by the loss of two programming positions. Team members departed for other career opportunities, and because of the effort and timeline required to onboard new programmers, FCMAT decided to reduce the dedicated positions before the planned date of June 30, 2021. Scope was also limited due to the focus on implementing core development language updates, Angular and PrimeNG, that are foundational to continuing accessibility and tabbing work.

Standardized Account Code Structure (SACS) System Replacement Project

The Budget Act of 2016 appropriated Proposition 98 funding for the CDE to initiate the procurement of a replacement SACS system. In July 2016, the CDE requested letters of interest and FCMAT/CSIS, through its administrative agent, the Kern County Superintendent of Schools, responded to that request. In June 2018, FCMAT/CSIS was selected to partner with the CDE to develop the SACS system replacement (SSR). The primary objective of this multiyear project is to create a web-based application customized to the K-12 financial reporting workflow that eliminates the use of unsupported and obsolete technologies.

The original workplan scheduled the rollout of the application for spring 2021. In the spring of 2020, the onset of the COVID-19 pandemic, economic uncertainties, and natural disasters shifted attention and resources to reimagining school operations. Although the SSR workplan called for increasing outreach this year, the confluence of these events presented a significant risk to the project. The planned activities of user acceptance testing and user training rely heavily on the availability and active participation of LEA staff to engage in project activities and implement organizational changes, for example, managing users and security roles in the new software. To mitigate this risk, the SSR project, with the approval of control agencies, shifted its delivery target to spring 2022. When the CDE and FCMAT/CSIS planned SSR project work for 2020-21, the agencies agreed the major focus for the year would be finalizing scope through requirements clarification meetings as needed, system development and testing, user outreach, and formulating a training plan.

During 2020-21, FCMAT/CSIS continued to refine and prioritize the remaining work for building the SACS system. As recently approved requirements were translated into meaningful scopes of work, the quantity of development tasks grew unexpectedly due to the complexity of business needs. At the time of the requirements deadline in November 2020, the project had a stable, predictable scope growth rate of less than 5% historically that characterized the remaining effort as 12,913 story points. Seven months later, at the end of the fiscal year, the project's remaining effort had grown to 16,782 total story points, a significant increase at a critical time in the project with only four months allocated in the workplan to build the remaining software. FCMAT/CSIS worked with the CDE to ensure that the highest priority items would be worked on in a ranked order that aligned with the end user and the CDE's needs. While FCMAT/CSIS attempted to increase resources, COVID-19 continued to surge around the world, and those gains were lost as some staff left the project permanently and other staff became unavailable for weeks at a time to care for themselves or for their families. The CDE and FCMAT/CSIS project management teams, along with oversight consultants, escalated contingency and mitigation efforts to counteract the negative effects of these events to agree to a scoped initial release plan for spring 2022.

Building on the work of prior years and despite the negative impacts from the pandemic, the SSR team made substantial progress on the application. During 2020-21, the team built many of the SSR forms and continued to implement the workflow, validations, exports, and reporting requirements. The SSR team also established a new source code repository for the system's User Guide and started to build content. The User Guide will be completed as the software is finalized. The growth in software code stemming from the implementation of the SSR requirements as system features and functionality are completed directly correlates to the volume of automated testing work for the quality assurance team.

The SSR project uses an automated testing approach that ensures that all application features are tested via automated processes prior to promoting the software releases from one environment to the next. In 2019-20, the test team coded 3,000 automated tests, and in 2020-21 the team increased that number to over 6,500 tests in the test suite. As the test suite grew, the size and scale were becoming a performance issue. Tests of the application would take more than 24 hours to complete, causing a delay in how quickly the team could address test findings. To resolve this issue, the test

team rearchitected the test solution to execute all tests in 11 hours. Subsequent re-engineering enabled the full suite of tests to execute within two hours. The re-engineering process also yielded a better insight into areas of the application with breaking changes. This allowed the development team to be more responsive to ensure a greater consistency in quality from one release to the next. The SSR team also completed activities from the User Outreach Plan approved in the prior year and instructional design activities related to the User Training Plan. The development of the User Guide is a key asset to end user training. The goal of the Outreach Plan is to build a bridge between end users and the SSR project team during development and implementation and to build awareness and increase knowledge about the new system. The SSR team collected and evaluated feedback from participants who attended SSR outreach meetings.

Professional Learning

FCMAT's professional learning services support FCMAT's mission of helping California's LEAs identify, prevent, and resolve financial, operational and data management challenges and help build capacity in school business leadership by providing fiscal advice, management assistance, training, and other related school business services.

Professional learning includes regional and entity-specific workshops; leadership preparation programs; partnerships with other organizations; written resources, manuals and guides; and product development. FCMAT staff continue to develop, deliver, and partner with other organizations in quality professional learning for county office, K-12, community college and charter school personnel. FCMAT utilizes professional learning resources to develop and deliver training programs, manuals and guides, tool kits and software to the field.

FCMAT received a state appropriation of \$1,187,000 in 2020-21 for professional learning. Additional staff and financial resources were allocated so FCMAT could provide increased responsive leadership and guidance to the field. Product development and training, leadership preparation program support and written resources are provided at no charge, with few exceptions.

FCMAT recognizes that professional learning is essential throughout school employees' employment so they can be successful and meet the complex requirements of their jobs. Therefore, we continue to offer workshops, tools and leadership preparation programs to help CBOs keep pace with the current needs and requirements involved in K-14 education.

FCMAT constantly monitors and continues to add to and edit its products and professional learning offerings to meet the ongoing needs of the education community. The support of public- and private-sector partners is essential to the success of these professional learning endeavors.

Professional Learning Utilizing FCMAT Staff

FCMAT staff continue to speak on request on pertinent school business-related topics statewide in a variety of K-14 venues. In addition, staff provide in-person and virtual workshops on a variety of topics in half-day or full-day formats throughout California either directly through FCMAT or through partnering with other organizations. Topics are annually reviewed and updated based on the latest developments in educational finance.

The following workshops are offered at minimal fees to recover costs, and all workshop materials are developed and produced by FCMAT staff. The following workshops were offered in 2020-21:

Workshop Title	No. Conducted	Mode of Delivery
Associated Student Body (ASB)	17	13 virtual 4 in-person
Booster Club Training	3	Virtual
Charter School Accounting, Oversight and Best Practices	2	Virtual
Fraud Insolvency Risk Indicators	3	Virtual

The following workshops are offered at no cost, and all workshop materials are developed and produced by FCMAT staff. Although the initial intent was to do these workshops in person, all sessions were transitioned to online workshops because of concerns around the COVID-19 pandemic.

- Fiscal Oversight

In 2020-21 FCMAT offered four two-day fiscal oversight workshops. The first day of training was directed at new county office staff or those who wanted a refresher on county office fiscal oversight responsibilities. The second day was all new curriculum and incorporated information for school district, charter school and county office staff to provide a hands-on understanding and more detail on various fiscal oversight responsibilities, with a focus on cash flows, public disclosure of collective bargaining agreements and charter schools.

- Projection-Pro

In 2020-21 FCMAT provided five two-day Projection-Pro workshops. The first day of training was an introductory full-day session to help new users become familiar with setting up and using the multiyear and cash-flow components of the software. The second day included a review of advanced features, new features, hot topics and commonly asked questions during the first half of the day. Participants were invited to set up a 1-on-1 session during the afternoon to assist with any LEA-specific questions that arose when they used the software.

Professional Learning Partnering with Outside Agencies

FCMAT partners with outside agencies and the private sector to provide training and information to California’s educational agencies. Partnering involves sharing financial and staff resources, and in 2020-21 included the following:

- Association of California School Administrators (ACSA): Principals and Co-Administrators and School Business Academy sessions; New Superintendents Orientation; Business Services Council
- Association of Chief Business Officials, California Community Colleges (ACBO): Training Institute 1 for Chief Business Officials on Assessing Fiscal Risk
- California Association of School Business Officials (CASBO): Understanding and Planning for Federal Funding; To Sell or Not to Sell – Considering Surplus District Property in Tough Budget Times (with F3); Leadership and Fiduciary Duty for Chief Business Officials; Introduction to School Finance; Accounts Payable; CBO Symposium (The Prognosis for 2021); Eastern Section Job-Alike; Annual Spring Conference pop-up event with School Services of California; Business Executive Leadership (BEL) Certification Course: Program Introduction; Introduction to School Business; Human Resources Management; Charter School Accounting, Oversight, Fraud and Best Practices; Fiscal Solvency AB 1200; Leadership and Fiduciary Duty for CBOs; CASBO WorksWise; May Revise Revisited (joint presentation with SSC); LCFF Basics; School Auditing and Accounting; Fiscal Solvency
- California Association of Latino Superintendents and Administrators (CALSA): COVID-19 Relief Resources and Learning Loss Mitigation Funds; Education Economics and Policy
- California Charter School Association (CCSA): Virtual Conference sessions: What Does the AB 1505 Fiscal Impact Criteria Mean for New Charter Schools; Best Budgeting for 2021-22, and Projection-Pro; Cash Flow Projections; Budget/Multiyear Projections; Cash Flow Projections
- California Community Colleges Chancellor’s Office (CCCCO): Cash Flow Analysis
- California County Superintendents Educational Services Association (CCSESA): CBO Conference sessions: Fiscal Oversight and Hot Topics
- California Department of Education: Why Data Matters; Negotiations (with SSC presenting); Proposition 98 and LEA Funding History (with SSC presenting); LCFF History and the Calculator; Declining Enrollment (co-present with SSC); Charter School Accounting, Oversight and Best Practices
- California Legislative Staff Education Institute (CLSEI): District Budgets
- California School Finance Authority (CSFA): Cash Flow and TRAns Sizing
- California Society of Certified Public Accountants (CPAs): Fraud and Insolvency Risk Indicators for School Districts and Charter Schools (with SSC)
- Coalition for Adequate Student Housing (CASH): Capital Funds Borrowing; COVID-19 Funding: Allowable Expenditures
- Los Angeles County Office of Education: Student Engagement and Attendance Strategies; Public Finance Conference
- Northern California School Business Executives: Managing One-Time Resources
- Riverside County Office of Education: Leadership Institute; Budget Update for Secondary Administrators
- School Services of California (SSC): Cash Management During the COVID-19 Recession; Declining Enrollment Strategies; Unraveling the Mystery of School Finance for Superintendents and Other School Administrators
- Sonoma County Office of Education: Board Member Boot Camp

- University of Redlands, Graduate School of Education: Surplus, Budget, and Recall – What They Mean for California Schools in 2021-22; What’s Next? Preparing to Serve All Students in Uncertain Economic Times
- University of Southern California (USC): Charter School Basics; Leadership and Fiduciary Duty for Chief Business Officials; Charter School Oversight and Best Practices
- Ventura County Office of Education: State Budget Highlights

Leadership Preparation

FCMAT recognizes the importance of leadership preparation and participates in a variety of programs, providing staff or financial resources to lower the cost to attendees. FCMAT’s goal is to instruct district administrators to better understand and perform their jobs and to learn essential leadership skills.

FCMAT either operates or is closely affiliated with all of the statewide leading CBO preparation programs, which are yearlong commitments, by providing staff instructors or assisting financially to lower the cost to selected individuals. Most FCMAT staff members are involved in these important leadership preparation programs in some manner, whether as curriculum leaders, presenters, or facilitators.

These comprehensive leadership preparation courses are significantly supported by FCMAT:

- FCMAT’s CBO Mentor Program
- California Association of School Business Officials Business Executive Leadership Program
- University of Southern California School Business Management Certificate Program

FCMAT also supports the following preparation courses:

- Association of California School Administrators School Business Academy
- California IT in Education, Chief Technology Officer Mentor Program
- Coalition for Adequate School Housing School Facilities Leadership Academy

Written Publications and Tools

FCMAT continues to maintain, update, and add to its library of publications and tools that help assist LEAs with their responsibilities, expand overall knowledge, and provide guidance on legal issues and best practices.

These include the following, which can be found on the fcmat.org website:

- Associated Student Body Accounting Manual, Fraud Prevention Guide and Desk Reference
- Charter School Accounting Manual and Best Practices Manual
- Charter School Annual Oversight Checklist
- County Office of Education (COE) Fiscal Procedural Manual
- Fiscal Alerts
- Fiscal Health Risk Analysis, K-12
- Fiscal Health Risk Analysis, Charter School
- Fiscal Health Risk Analysis, Community College

- Fiscal Oversight Guide
- Fiscally Accountable/Independent Risk Analysis
- Indicators of Risk or Potential Insolvency, K-12
- Indicators of Risk or Potential Insolvency, Charter School
- Indicators of Risk or Potential Insolvency, Community College
- Local Control Funding Formula (LCFF) Calculator
- Operational Standards Self-Assessment for California Community College Districts
- Projection-Pro
- Special Education Efficiency Tool
- Standards for Comprehensive Reviews, K-12

Certificated Salaries and Benefits Project (J-90)

Every spring, each school district and county office of education is given the opportunity to complete a voluntary form entitled Salary and Benefit Schedule for the Certificated Bargaining Unit (Form J-90). This form, which continues to be supported by FCMAT, requests salary schedule information, employee placement on the salary schedule by full-time equivalents, bargaining unit bonuses paid for selected services, salaries and days of service for school principals and superintendents, and health and welfare benefits by carrier with amounts paid by the district or county office per employee. This data is useful to California school districts and county offices, employee bargaining units, school consulting agencies, academic institutions, and state policy makers. The CDE additionally uses this material for completing specified information required for the School Accountability Report Card (Education Code Section 41409.3). The 2019-20 J-90 report includes information from 75.92% of school districts and county offices of education, representing 95.33% of the state's non-charter ADA.

FCMAT partners with School Services of California, the CDE, the California Federation of Teachers, and the California Teachers Association in this effort.

Software and Services

California Longitudinal Pupil Achievement Data System (CALPADS)

CSIS worked to enable timely and accurate transfer of data while reducing local burden through its software development work on a number of products and projects, including CALPADS, Ed-Data, Projection-Pro, and the SACS system replacement project. CSIS continues to focus on improving CALPADS and increasing access to and use of high-quality data. The CALPADS annual report may be found here: <https://csis.fcmat.org/calpads>. In 2020-21, CSIS supported LEAs in completing the CALPADS submissions listed below. These submissions require extensive LEA staff time to upload the data, resolve errors, verify reports and certify the data.

Submission Name	Data Submitted
Fall 1	Student enrollment, dropouts, English language acquisition status, immigrant counts, eligibility for free or reduced-price meals (FRPM), special education program information for children and students with disabilities, tribal foster, foster youth and unduplicated count of students included in LCFF
Fall 2	Student course enrollment, staff assignments and full-time equivalents, English learner services, and postsecondary status for career technical education completers
End of Year 1	Course completion for grades 7-12, career technical education participants and completers, work based learning indicators
End of Year 2	Program eligibility/participation, military families and TK enrollment
End of Year 3	Behavioral incidents, reclassified fluent English proficient students, one-year graduates and completers, homeless students, student absence summary and cumulative enrollment
End of Year 4	Special education program information for children and students with disabilities and postsecondary outcomes for students with disabilities
Cohort	Four-year Adjusted Cohort Graduation Rate

At the end of each fiscal year CSIS evaluates how well LEAs completed their state reporting. This year CSIS found that data management expertise among LEAs fell into three groups and local capacity improved somewhat compared to the prior year: beginner (a decrease from 203 to 159), needs some guidance (a decrease from 482 to 466), and experienced (an increase from 1,185 to 1,308). CSIS supports the CDE and LEAs in major CALPADS data activities and helps to build support among organizations for increased data quality and use. Due to pandemic restrictions, engagements consisted of virtual presentations and one-on-one support to LEAs as well as student information system and special education data system vendors.

In an effort to improve data quality and comply with new laws, each year brings many changes for CALPADS that affect each submission period. Our technical team identifies necessary changes, examines business processes, and develops and tests the CALPADS software, which results in deploying new software releases approximately every two weeks. In 2020-21, CSIS completed 20 software releases that included analysis on numerous change requests and issues, and development and testing on 852 user stories and 573 bug fixes. To ensure the quality of CALPADS, CSIS nearly doubled the number of automated test cases from 441 implemented in 2018-19 to 849 automated tests in 2019-20, and implemented 1,491 test cases in 2020-21. These additional automated tests provide enhanced coverage for input validation rules, certification validation rules, reports, and extracts to improve how the system provides feedback to LEAs about errors and inconsistencies in their students with disabilities data.

CSIS continued to develop CALPADS job aids and training assets, track training course completions, gather feedback on its training courses, and implement improvements for adult learners. CSIS trainers also continued to expand on-demand video offerings, growing its community of subscribers from 375 in 2018-19 to 914 in 2019-20, and to 1,655 in 2020-21. Video hosting software captured usage metrics of over 63,000 views of videos in 2020-21.

FCMAT and CSIS Websites

To improve access to services, CSIS redesigned and relaunched its website (csis.fcmat.org) in 2018-19 and continued to add searchable data management resources to the website. FCMAT's new website

(fcmat.org) was launched in 2019-20. The designs of both sites reflect our mission and present a thoughtful and clear message of providing assistance to the education community. In addition to achieving state and federal accessibility requirements, both sites feature a clean design and updated navigation for quick access to resources and services and improved ability to search for reports, tools, and presentations. The CSIS site also hosts the learning management system used in delivering CALPADS training and keeps the statewide community of CALPADS LEA contacts connected. A usability assessment in 2020-21 was conducted to evaluate solutions for accommodating the growth of resources in the CSIS site and the addition of on-demand videos for training; improvements in this area of the CSIS website are scheduled to begin in 2021-22.

Community Partnerships

In 2020-21 CSIS was actively engaged in promoting the effective use of technology and data services such as CALPADS and Ed-Data through collaborative partnerships with the CDE; CCSESA and its steering committees, including BASC and the Technology Steering Committee (TSC); California IT in Technology (CITE); and student information and special education systems vendors. Through regular participation in virtual meetings with representatives from these groups, CSIS provided clear and timely information about education data policies and state data system changes. CSIS also moderated listservs, held weekly question and answer sessions, and worked directly with leaders and staff from a number of county offices of education, districts, and charter schools to better understand the data management challenges they face, to develop services to better support them, and to escalate issues for resolution. CSIS also supported the CTO Mentor Program in its efforts to train current and future chief technology officers by educating them on the role of data and systems in student achievement and accountability.

Cradle-to-Career Data System Workgroup

As a member of the Cradle-to-Career Data System Workgroup, CSIS is engaged in building a data system that serves students, families, communities, LEAs, and the state of California. The purpose of the data system is to link existing state data systems to enable users to identify factors that influence whether students learn, stay in school, prepare for college, graduate, and secure a job. It is intended to be a neutral source of high-quality information to help agencies and institutions improve education, workforce, and health and human services programs and to assist in addressing equity gaps.

CSIS contributed its technical and field operations insights to several highly technical subcommittee meetings on common identifier, research agenda, technology and security, and legal topics, and participated in the community engagement subcommittee. The subcommittees created work products that help to move the data system forward, such as data definitions, technical system architecture, research request process design, data sharing and terms of service agreements that help establish a trust model supportive of linking data while ensuring privacy and security. During its involvement with the workgroup, CSIS recommended a flexible structure and an inclusive approach to enable the system to be responsive to changing or emerging technology and analytic needs.

In December 2020, the workgroup working through WestEd, the Governor's process facilitator, published the Cradle-to-Career Data System First Legislative Report containing its recommendations on

the vision, technical structure, and governance approach. The report also includes recommendations for user centered design, outreach, and community engagement mechanisms to ensure a broad range of stakeholders are aware of the data system's resources and training on them is offered across a range of communities. In mid-April, an updated report to the Legislature proposed a proof-of-concept project to link data between the CDE, Commission on Teacher Credentialing and California State University to create a teacher retention dashboard. Such a tool would help these entities and other users to better understand teacher shortages that are further exacerbated by the pandemic; however, the proposal was put on hold pending legislative hearings. A final report was delivered to the Legislature in June 2021 that summarized the remaining recommendations resulting from workgroup meetings in the spring. Senate Bill 132, the postsecondary education trailer bill, formalized nearly all of the recommendations of the workgroup; Education Code 10864(a) includes a seat on the governing board for CSIS.

Ed-Data

The Ed-Data website (<http://ed-data.org>) makes data from CALPADS, SACS and other sources accessible to the public and available for use in planning and decision making. CSIS works collaboratively with CDE and EdSource to format and release data to provide educators, policymakers, the Legislature, parents, and the public quick access to timely and comprehensive data about K-12 education in California. Activities for Ed-Data included:

- Continuing to collaborate with CDE and EdSource to maintain the site and respond to requests and questions from users. Many inquiries from the public and media outlets indicated a high interest in Dashboard data that was legislatively suspended in 2020 due to the pandemic.
- Completing requirements, design, development, database maintenance and support, testing and configuration/deployment tasks associated with adding data and planned enhancements to the site, including an update to the terms of service to assist users with understanding changes in privacy laws.

In 2020-21, the team released enrollment and demographic data, including English learner, LCFF and FRPM. These data are shown by race/ethnicity and gender as well as counts for students in traditional or charter schools and provide transparency to the unduplicated pupil counts that are used for LCFF purposes.

Education Audit Appeals Panel

The Education Audit Appeals Panel (EAAP) serves as the neutral arbiter in informal and formal administrative appeals by K-12 LEAs. EAAP adopts as regulations, according to a statutory timetable, the audit guide (standard and supplemental) used in annual audits. These activities set clear standards for compliance with education funding requirements and provide an opportunity for K-12 LEAs to appeal a finding contained in a final audit report. Education Code Sections 14502.1, 41344 and 41344.1 cover EAAP regulations. The audit appeals panel consists of the Superintendent of Public Instruction, the Director of the Department of Finance, and the Chief Executive Officer of FCMAT, or their designee. Former FCMAT CEO Joel Montero, representing the FCMAT CEO, serves as the chairperson; Cheryl McCormick repre-

sents the Director of Finance; and Lisa Constancio represents the Superintendent of Public Instruction. The panel’s meeting schedule and other information may be found on its website: www.eaap.ca.gov.

Email Lists

FCMAT maintains confidential email lists for various job-alike groups so they can easily and securely share information with each other. These email lists have become a vital communication link between K-12 professional colleagues, allowing them to connect to share documents and obtain relevant and timely information.

FCMAT maintains these active job-alike email lists at <https://www.fcmat.org/email-lists>:

- Charter School Administrators
- County Office CBOs
- District Office CBOs
- District Office HR Administrators
- Facilities Professionals
- Purchasing Professionals

Additionally, FCMAT maintains announcement email lists to communicate to parties interested in California education news and updates to software and other tools. Subscription to these email lists is open, and anyone can register. Following is a list of active announcement email lists:

- General Announcements
- K12 News
- LCFF Calculator Announcements
- Projection-Pro Announcements

FCMAT Help Desk

FCMAT provides support to the educational community including K-12 school districts, charter schools, community colleges and county offices by providing a free online help desk to assist those seeking guidance.

Two categories were eliminated from the help desk in alignment with retired products: Budget Explorer and SCFF – Community Colleges. The three most popular categories of questions were Projection-Pro, ASB Organizations & Booster Clubs and LCFF/LCAP – Districts, comprising more than 80% of all the tickets submitted in 2020-21. Many of the requests in the area of “School Business-CBO / General” were seeking additional information for remote and in-person schooling options or appropriate uses of one-time pandemic response funding. Requests in the area of “Other” primarily pertained to requests for CALPADS assistance or training.

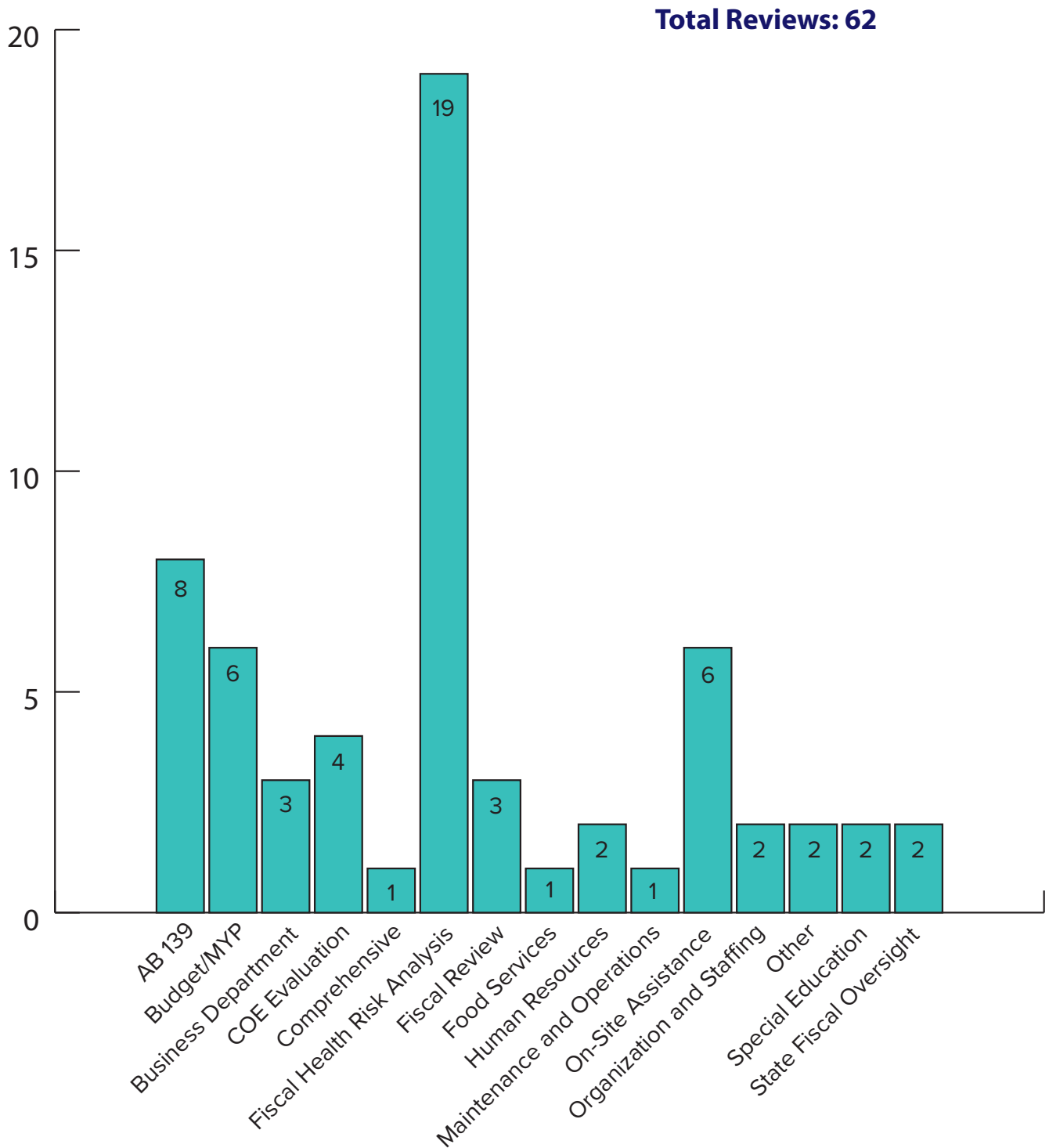
FCMAT responded to a total of 681 questions submitted through the online help desk during the 2020-21 fiscal year. A five-year history of FCMAT help desk activity is provided in the table below.

Topic	Number of Questions:				
	2016-17	2017-18	2018-19	2019-20	2020-21
ASB Organizations & Booster Clubs	273	548	239	275	6

Board of Education	1	2	1	2	1
Budget Explorer	34	33	12	3	-
Charter Schools	12	19	11	9	5
Community Colleges	1	0	6	4	4
County Office of Education	0	6	6	3	6
Facilities / Food Service / Transportation	11	19	6	12	2
Email List Assistance	-	-	22	12	22
Human Resources	15	9	5	4	2
LCFF/LCAP – Districts	96	88	68	80	146
LCFF/LCAP – Charter Schools	55	38	25	20	21
Other	84	125	20	63	10
Projection-Pro	-	-	-	394	243
SCFF – Community Colleges	-	-	26	15	-
School Business-CBO / General	17	32	46	11	33
Special Education Efficiency Tool	-	-	-	1	0
Total	599	919	493	908	681

FCMAT added two responses to its searchable knowledge base to help clients to quickly resolve questions. Items that are not added are either duplicate or are requests for assistance with FCMAT tools like the LCFF Calculator or Projection-Pro.

Types of Reviews for Fiscal Year 2020-21



Fiscal Status of California Education

The Fiscal Crisis and Management Team's chief executive officer annually delivers a report to the education budget subcommittees of the state Legislature on the status of fiscal oversight and district solvency. This report focuses on the general fiscal health of local educational agencies (LEAs) and attempts to identify continuing and emerging issues that will have a fiscal effect on California's school districts, county offices of education, community colleges and charter schools.

Beginning in 2019-20, a periodic report was also prepared for state agency and legislative staff to provide insights on trends in fiscal status as the year progresses.

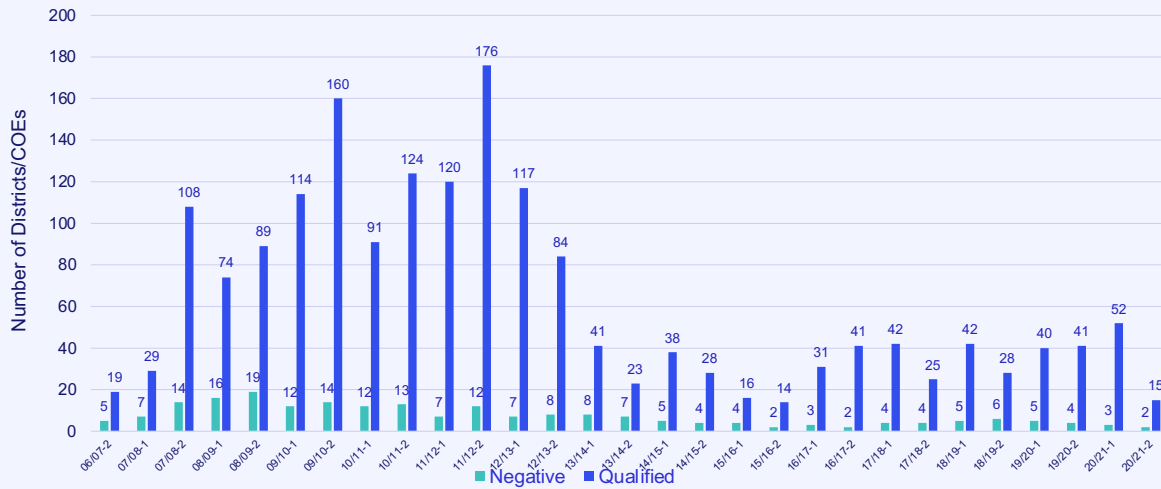
School Districts

The tracking and reporting of interim report certifications are well publicized. However, the tracking and reporting of budget disapprovals, downgrades in interim certifications and designations of lack of going concern are not as well communicated. FCMAT believes each of these indicators is an important data point for an LEA. To that end, beginning with 2018-19, FCMAT began tracking that information and will continue to do so as an integral part of our efforts to assist LEAs in preserving their fiscal stability. Additionally, FCMAT believes that simply reporting the number of districts in each category is one-dimensional. To improve the understanding of fiscal distress conditions among school districts FCMAT now reports on a variety of data points, including the successive nature of some designations.

Each LEA is required to file two reports during the fiscal year indicating the status of its financial health. The first interim report is due December 15, which includes actuals for the period ending October 31 and fiscal projections for the remainder of the fiscal year and the two subsequent years. The second interim report is due in mid-March for the period ending January 31. Both filings include a self-certification by the district's board of education that is then affirmed or changed by the analysis performed by the overseeing county superintendent. The certifications are based on current projections. A positive certification indicates that the district will meet its financial obligations for the current and two subsequent years. A qualified certification indicates that the district may not meet its financial obligations for the current and two subsequent years. A negative certification indicates that the district will be unable to meet its financial obligations for the current and one subsequent year. The California Department of Education (CDE) fulfills the same responsibilities as county superintendents do with respect to county offices of education and single county/district LEAs.

As indicated in the historical chart on the following page, the number of districts that certified qualified for the second interim reporting period in 2020-21 reflected a decrease from the same period in 2019-20. The number of districts that certified negative for the second interim reporting period in 2020-21 also reflected a decrease when compared to the same period in 2019-20. The negative counts include one district that was downgraded by its respective county superintendent from qualified to negative. One county office of education reported qualified to its reporting agency, the CDE, at second interim reporting. The number of qualified certifications is directly related to the state budget, whereas the number of negative certifications (which historically has been flat year over year) is influenced by a variety of long-term issues in a district.

Historical Qualified & Negative Certifications



FCMAT

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Qualified Certifications 2020-21

County	District	1st	2nd
Alameda	Hayward Unified	X	
Alameda	San Lorenzo Unified		X
Alameda	Oakland Unified	X	X
Calaveras	Calaveras Unified	X	X
Calaveras	Mark Twain Union Elem	X	
Contra Costa	Mt. Diablo Unified	X	X
Contra Costa	Pittsburg Unified	X	
Contra Costa	West Contra Costa Unified	X	
El Dorado	Camino Union Elem	X	
El Dorado	Gold Oak Union Elem	X	
El Dorado	Gold Trail Union Elem	X	X
Kern	Lost Hills Union Elem	X	
Kern	Pond Union Elem	X	
Lake	Lakeport Unified	X	
Los Angeles	Bassett Unified	X	
Los Angeles	Compton Unified	X	X
Los Angeles	Duarte Unified	X	X
Los Angeles	Lennox	X	
Los Angeles	Lynwood	X	
Los Angeles	Monrovia Unified	X	
Marin	Laguna Joint Elem	X	
Orange	Capistrano Unified	X	

Orange	College and Career Advantage ROC/ROP	X	
Placer	Rocklin Unified	X	
Riverside	Alvord Unified	X	
Riverside	Menifee Union Elem	X	
Riverside	Perris Elem	X	
San Bernardino	Mountain View Elem	X	
San Diego	Cajon Valley Union	X	
San Diego	Mountain Empire Unified	X	
San Diego	Oceanside Unified	X	X
San Diego	San Diego Unified	X	
San Diego	San Marcos Unified	X	X
San Diego	San Ysidro Elem	X	
San Diego	South Bay Union Elem	X	X
San Diego	Sweetwater Union High	X	X
San Diego	Vista Unified	X	
San Francisco	San Francisco County Office of Education	X	X
San Francisco	San Francisco Unified	X	X
San Luis Obispo	Paso Robles Joint Unified	X	
San Luis Obispo	Shandon Joint Unified	X	
San Luis Obispo	Templeton Unified	X	
San Mateo	Pacifica	X	
Santa Clara	Alum Rock Union Elem	X	X
Santa Cruz	Pajaro Valley Unified	X	
Shasta	Shasta Union High	X	
Sierra	Sierra-Plumas Joint Unified	X	
Solano	Dixon Unified	X	X
Solano	Travis Unified	X	
Solano	Vallejo City Unified	X	
Sonoma	West Sonoma County Union High	X	
Tuolumne	Jamestown Elementary	X	
Yolo	Woodland Joint Unified	X	

Negative Certifications 2020-21

County	District	1st	2nd
Kern	Belridge Elem	X	X
Sacramento	Elk Grove Unified	X	
Sacramento	Sacramento City Unified	X	X

As the data on the previous chart shows, the number of districts that certified qualified for the second interim reporting period (15) was substantially lower than the number at the first interim reporting period (52). This is reflective of the positive state budget proposal released on January 9, 2021.

Looking at the successive nature of qualified and negative interim report certifications improves the assessment of fiscal distress. FCMAT has identified that one of the leading indicators of the state's

early warning oversight system for LEAs is a qualified status. In most cases, districts with a qualified status require minor intervention from their county superintendent and return to positive status relatively quickly. FCMAT considers higher risk districts to be those that maintain a qualified status for three or more consecutive interim reports (generally over an 18-month period) without sufficient improvement to regain positive certification. However, there are many variables for qualified districts and FCMAT exercises considerable judgment based on input from the county superintendent as to whether to engage to perform a Fiscal Health Risk Analysis (FHRA) (see below).

Eight of the 15 districts reporting a qualified second interim report have had three or more consecutive qualified certifications over the past six reporting periods. Of the three negative districts, two have four or more consecutive negative certifications over the past six reporting periods. (One of the two negative certifications has had no intervention as the ultimate plan was lapsation. The district lapsed as of June 30, 2021.) The chart below reflects the LEAs with three or more consecutive qualified certifications and consecutive negative certifications.

3+ Consecutive Qualified Certifications			Consecutive Negative Certifications		
County	District	#	County	District	#
Alameda	Oakland Unified	8	Kern	Belridge Elem	2
Contra Costa	Mt. Diablo Unified	3	Sacramento	Sacramento City Unified	6
El Dorado	Gold Trail Union Elem	8			
San Diego	Oceanside Unified	3			
San Diego	South Bay Union Elem	3			
San Diego	Sweetwater Union HSD	6			
Santa Clara	Alum Rock Union Elem	8			
Solano	Dixon Unified	4			

While less visible, other determinations by county superintendents are equally important. County superintendents have the choice to approve, conditionally approve or disapprove a district’s July 1 budget. The initial determination must be made by September 15 of each year and occurs after a thorough review of the adopted budget, multiyear financial projections, cash flow, the criteria and standards and the district’s Local Control and Accountability Plan, which are submitted by July 1. While conditional approval may be granted by a county superintendent based on one or more conditions, all district budgets must be either approved or disapproved by November 8; meaning that conditions must be resolved by that date for the budget to be approved.

Disapproved Budget

County	District
Sacramento	Sacramento City Unified (3rd consecutive)

The county superintendent and the CDE have the authority to change a district’s interim report certification if the analysis warrants a different designation. This change is commonly referred to as a downgrade, from positive to qualified or qualified to negative. FCMAT considers a downgrade of an interim certification by the county superintendent as a significant indicator of fiscal stability concerns given that it is contrary to the district’s own self-assessment. The final determination by the county superintendent (or CDE) is reported and tracked within the counts of qualified and negative certifications.

Downgraded Certification

County	District	Period	Resulting Status
Sacramento	Sacramento City Unified	Second Interim	Negative
San Luis Obispo	Templeton Unified	First Interim	Qualified

Finally, the county superintendent may designate a district as a lack of going concern pursuant to Education Code Section 42127.6. This designation is essentially equivalent to a negative certification of an interim report. The main distinction is that a negative certification is assigned at one of two interim reports during the year and the lack of going concern may be designated at any time during the year based on new information, a change in conditions, a finding by an external reviewer that the district is at moderate or high risk of intervention using FCMAT’s FHRA tool, or other concerns about the district’s financial health. In 2020-21 five districts were designated as a lack of going concern. Four of the five were designated immediately preceding or following final approval of their adopted budget, and one of the five was designated due to subsequent events following submittal of second interim reports. In addition to the five districts designated in 2020-21, two districts were designated in June 2020 and evaluations were conducted in 2020-21.

It may appear that a mixed message is sent when a county superintendent approves a district’s budget and then immediately designates the district as a lack of going concern, but this sequence of events is an effective approach to needed interventions and also recognizes that the criteria for lack of going concern designation is broader in nature than the criteria and standards used to evaluate the district’s budget.

Lack of Going Concern Designation

County	District	Date Designated
Butte	Oroville City Elem	September 10, 2020
Los Angeles	Bellflower Unified	September 15, 2020
Los Angeles	Montebello Unified	September 15, 2020
Riverside	Alvord Unified	September 15, 2020
Madera	Golden Valley Unified	June 30, 2021

Each of the assessments and determinations made by the county superintendent is based on data for the current and two subsequent years – a three-year window. While concerns about current year indicators should receive the utmost attention, projected trends cannot be ignored.

In each case – budget disapproval, interim report certification as qualified or negative, or lack of going concern – county superintendents have an obligation to provide a combination of assistance and oversight to the district to help alter the trend and move the district toward a more fiscally stable environment. The intervention tools available to county superintendents are varied but limited. In all cases, the most timely and successful interventions start with the district recognizing it has a problem and fully cooperating with its most important partner: the county superintendent.

The current oversight system (AB 1200 process) has both required and discretionary elements. We commonly call this the art and science of AB 1200. County superintendents have discretionary authority within their oversight and intervention role. However, the system is built on a premise that the district and county superintendent are cooperating with one another, sharing accurate and timely data, and on a mutually agreed course to rebuild fiscal stability in the district.

Community College Districts

On March 22, 2021, at a Board of Governors meeting, the Chancellor's Office reported in a Fiscal Health and Resiliency Monitoring Update about its process to monitor and evaluate the financial health of community college districts, with the primary goal to prevent the necessity for an emergency appropriation or the appointment of a special trustee. The Chancellor's Office process is to utilize existing data (e.g., budget and financial reports and audit data) to provide support in cases where the data suggests risks to a district's viability. Based on the results of ongoing fiscal health monitoring or at the request of a community college district, the chancellor has the authority to provide technical assistance; authorize a FCMAT Fiscal Health Risk Analysis, review, or audit; or appoint a fiscal monitor or special trustee. The triggers the Chancellor's Office uses for intervention include:

- Late or missing compliance reports
- Media attention
- Whistleblower complaints
- District requests accreditation
- Financial status analysis

Also discussed in the report were interventions, including:

- **College Finance and Facilities Planning Monitoring:** The College Finance and Facilities Planning (CFFP) division places the district on an internal monitoring list to evaluate the severity of fiscal risks and options for intervention.
- **Technical Assistance Offered:** CFFP reaches out to the district CEO and CBO to discuss identified fiscal risks and offers technical assistance. The Chancellor's Office utilizes state allocated resources through FCMAT for technical assistance, and also partners with the Institutional Effectiveness Partnership Initiative (IEPI).
- **Fiscal Monitor Assigned:** The Board of Governors and chancellor appoint a fiscal monitor to regularly report on a district's progress toward resolving an identified set of fiscal risks and deficiencies.
- **Technical Assistance:** Additional technical assistance is offered to districts with a fiscal monitor. Technical assistance is tailored to address defined fiscal risks.
- **District Required Actions:** Following minimal progress toward addressing fiscal health risks, the Board of Governors may require explicit actions in a specific timeline. Failure to address board requested action could trigger district oversight.
- **Special Trustee or Special Trustee Team:** A Special Trustee is appointed to manage a district that fails to achieve fiscal stability. This action authorizes the chancellor to assume, and delegate to the special trustee, those powers and duties of the board of trustees that the chancellor determines are necessary for the management of the district.

A new concept of a Fiscal Forward framework also was discussed. With the goal of moving beyond critical stage engagement toward destigmatizing fiscal health monitoring and proactive approaches to support districts at every stage, the CFFP division has refined its fiscal health and resiliency port-

folio. The new portfolio, Fiscal Forward, recognizes the important intersection of fiscal health, governance, and accreditation.

The Chancellor’s Office identified districts from the 2019-20 annual budget and financial reports as either high or moderate risk based on a number of factors in the risk assessment:

High Risk Assessment	Moderate Risk Assessment
San Francisco City College District	San Diego Community College District
Peralta Community College District	Glendale Community College District
Gavilan Community College District	Santa Rosa Junior College
	Coast Community College District
	Napa Community College District
	Compton Community College District
	Palomar Community College District

FCMAT developed an Operational Standards Self-Assessment tool to help California community college districts best serve their respective communities within the conventional funding provided by state law and other traditional ongoing resources. FCMAT has ensured that the 107 questions in the operational standards are generally aligned with the four overarching Accrediting Commission for Community and Junior Colleges standards. While it is a new tool and not yet widely used, FCMAT’s hope is that its use will become more standardized; to date there is no published tracking tool that colleges use. Districts need to use a tool to identify areas of the institution that make it unique but that may not be affordable and therefore contribute to its fiscal distress. The findings that result from the questions should be further investigated by a district so it can become more closely aligned with the operational intent of statewide funding for California community colleges.

Fiscal Health Risk Analysis

Historically, FCMAT has not engaged with districts unless it is invited by the district or county superintendent. Beginning with the 2018-19 year, FCMAT was tasked with being more proactive in providing preventive assistance to districts showing signs of fiscal distress. FCMAT identified triggers for this “automatic engagement” strategy and updated the Fiscal Health Risk Analysis tool for use as the initial mechanism to highlight areas of fiscal risk in a district. FCMAT routinely assesses the results after several engagements and revises the tool as needed. The identified triggers are:

- disapproved budget
- negative interim report certification
- three consecutive qualified interim report certifications
- downgrade of an interim report certification by the county or CDE
- lack of going concern designation

Consistent with FCMAT’s practice, prior to engaging with a district meeting one of the above triggers, FCMAT consults with the respective county superintendent to determine if an FHRA would add value in understanding the underlying issues that are driving a designation. FCMAT does not perform an FHRA in a district more frequently than once every 12 months. Except as noted, FCMAT

performed evaluations for the districts listed below. Each of these districts met one or more of the above criteria in 2020-21. A completed FHRA yields a rating of low, moderate or high risk.

Fiscal Health Risk Analysis as a Result of 2020-21 LEA Fiscal Status

County	District	FHRA Risk Rating
Butte	Oroville City Elem	High
Contra Costa	Mt. Diablo Unified	High
Contra Costa	West Contra Costa Unified	High
Kern	Lost Hills Union Elem	High
Los Angeles	Bellflower Unified	On hold pending litigation challenge
Los Angeles	Montebello Unified	High
Madera	Golden Valley Unified	Not begun
Sacramento	Elk Grove Unified	See note below
San Diego	South Bay Union Elem	See note below
San Luis Obispo	Templeton Unified	High
Solano	Dixon USD	High

Notes:

- Elk Grove USD (Sacramento) triggered an FHRA with a negative first interim report. The cause was a sudden decline in enrollment. FCMAT monitored the district through routine conversations as the district analyzed its enrollment trends more carefully. The district certified positive at second interim report.
- South Bay Union ESD (San Diego) triggered an FHRA for three consecutive qualified interim reports. FCMAT is monitoring the district through routine conversations as the district implements an informal fiscal stabilization plan.

FCMAT issued additional FHRA reports in 2020-21, but these were triggered by events in 2019-20. All FHRA reports are posted on FCMAT’s website under Publications & Reports.

FCMAT has different FHRA tools for traditional K-12 districts, community colleges and charter schools. The automatic engagement process described above is only applicable to traditional K-12 districts. Requests are received from individual charter schools or community college districts and from the Chancellor’s Office. Over the past three years FCMAT has performed the following FHRA studies for community colleges. The first FHRA for a charter school commenced in July 2021.

Fiscal Health Risk Analysis for Community Colleges

County	District	Report Date	FHRA Risk Rating
Alameda	Peralta CCD	June 28, 2019	High
San Diego	Palomar CCD	November 8, 2019	High

Challenges

Responsibility for fiscal stability lies first and foremost with the district’s governing board. Careful attention to forecasts and trends is critical, including both statewide factors and local considerations. During positive funding environments, districts have had opportunities to resolve structural deficits. In districts where structural deficits remain, the challenge to resolve the deficit and increase fiscal stability will only intensify when revenues soften while expenditures continue to rise.

The forecasted negative economic impact of the COVID-19 pandemic was never fully realized. In fact, unprecedented revenues flowed to LEAs during 2020-21 and will again in 2021-22. However, much of this economic assistance is one-time in nature and will disappear in short order.

For 2021-22, the final budget deal included historic investments in K-12 LEAs and community colleges, driven in large part by one-time infusions of federal and state coronavirus relief funds. New funding comes with new program requirements, essentially a sudden introduction of numerous new categorical programs for K-12, but nonetheless substantial resources to improve services to students. Deciding what funds to spend on which activities is clearly a significant task for districts. Despite the elimination of further apportionment deferrals, the various funding sources will not be apportioned at once or in monthly installments, necessitating the continued need for LEAs to carefully forecast, monitor and manage cash flow.

At this time, we believe 2022-23 will be characterized by the following:

- Continued strong Cost of Living Adjustment (COLA)
- Elimination of one-time pandemic related funding sources, but continued ability to expend 2021-22 resources
- Continued extraordinary expenses to provide learning loss mitigation and social and emotional support to students
- Continued enrollment losses and the impact of losing the pandemic-related hold harmless for average daily attendance (ADA)
- Increases in employer contributions to employee pension systems
- Imposition of caps on local assigned and unassigned reserve levels

During these transitional periods – moving from strong year-over-year revenue growth to a pattern of slower growth – the diligence around multiyear financial planning, strong cash management practices and managing reserve levels is essential. District governance teams, county superintendents and the Chancellor’s Office must insist on timely, accurate reporting supported by strong analytical techniques.

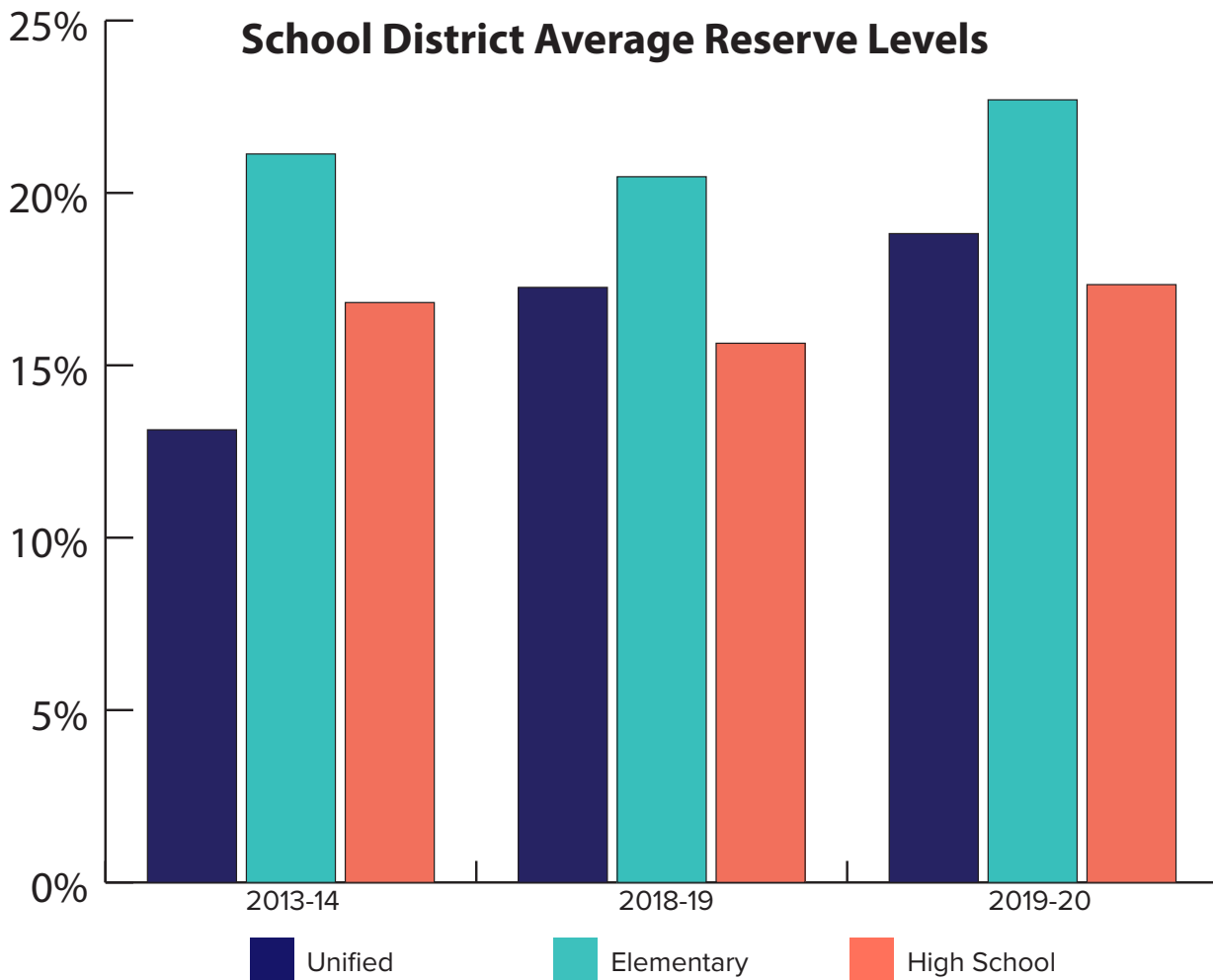
In addition to the obvious challenges resulting from the pandemic, these fiscal and policy issues – both locally and statewide – require attention in the near term:

- Declining enrollment (K-12)
- Local reserve levels
- Long term public employee pension costs
- Employee health benefit costs
- Unemployment insurance costs
- Pandemic-related operational changes
- Statewide system of school support
- Property and liability insurance affordability and coverage access
- Special education reforms (K-12)
- Alternative educational settings to the traditional classroom (K-12)

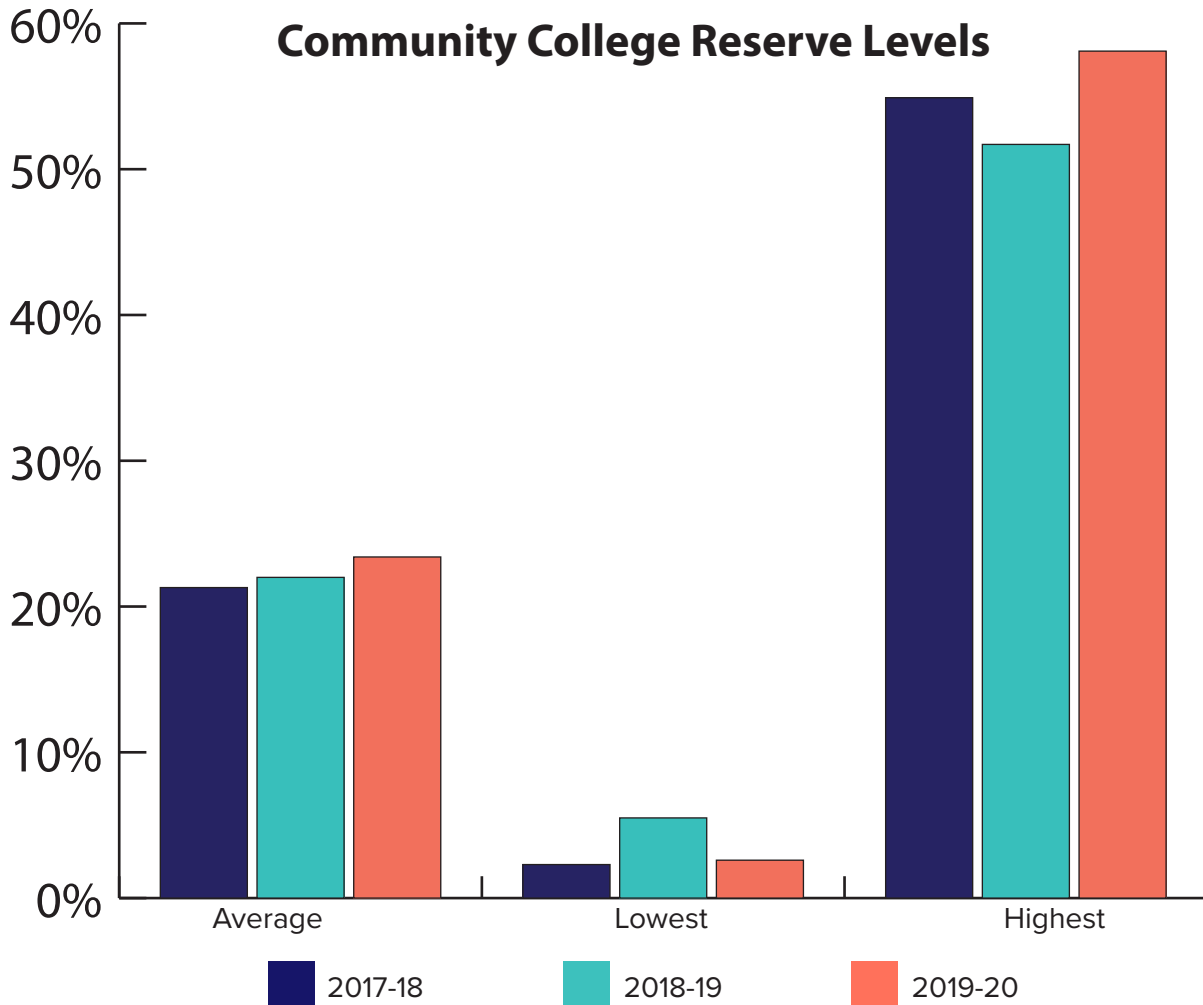
For over 60% of traditional K-12 districts, declining enrollment adds a layer of complexity and adverse economic impact. Generally speaking, when districts lose a dollar of revenue due to declining enrollment, they are only able to trim 30-40 cents of related expenditures. The difference must be made up from other expenditure reductions to maintain fiscal stability. Projected K-12 enrollment across the state is forecasted to decline nearly 7% over the next decade. While California’s population continues to grow, the rate of growth between 2010 and 2020 (8.4%) is almost half the rate of growth in the prior decade (14.8%). Forecasts reflect that rate of growth being cut slightly less than half again by 2050 (4.9%).

Reserve Levels

Overall, California school districts have stronger local reserve levels than they did when exiting the Great Recession. The chart below compares school district average reserve levels in 2013-14, 2018-19 and 2019-20, the latest published data. While a meaningful metric, the average is just that. Some school districts may have minimum reserve levels and others may have stronger levels.



For community college districts, based on the annual financial and budget reports (CCFS-311) for 2019-20, the statewide average ending fund balances for this latest year and the two prior years are shown in the chart below. The Chancellor’s Office looks at a 5% reserve as being the “prudent” level.



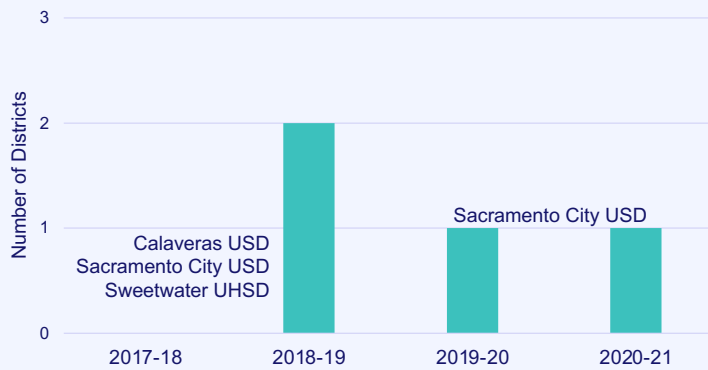
Community college reserve level data excludes Calbright College.

Reserve levels shown in percentages differ between school districts and community colleges. For school districts, reserve percentages are the combined committed, assigned and unassigned ending fund balance as a percentage of total general fund expenditures and uses. For community colleges, the percentage is unrestricted general fund net ending fund balance as a percentage of unrestricted general fund expenditures.

The Governmental Finance Officers Association (GFOA) recommends a 17% minimum (two months of expenditures) reserves for local governments. Overall, both school district and community college data shows that, on average, the GFOA standard is followed.

Disapproved Budgets

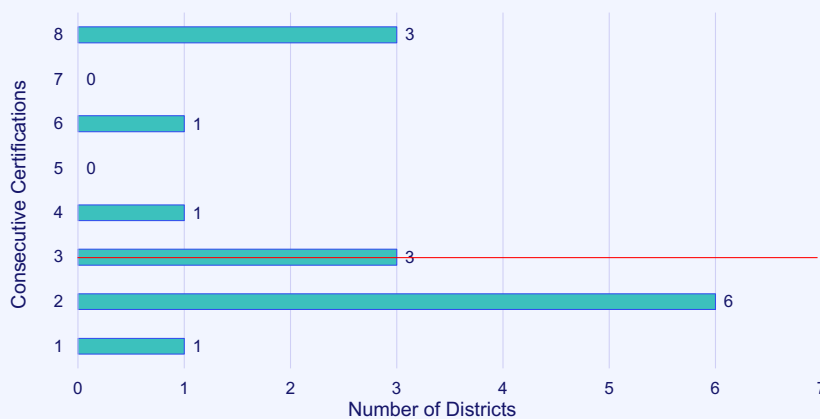
The one disapproved budget in 2020-21 represents the district's third consecutive disapproved budget.



As of 2020-21 Budget Adoption reviews (10/2020)

Qualified Interim Report Certifications

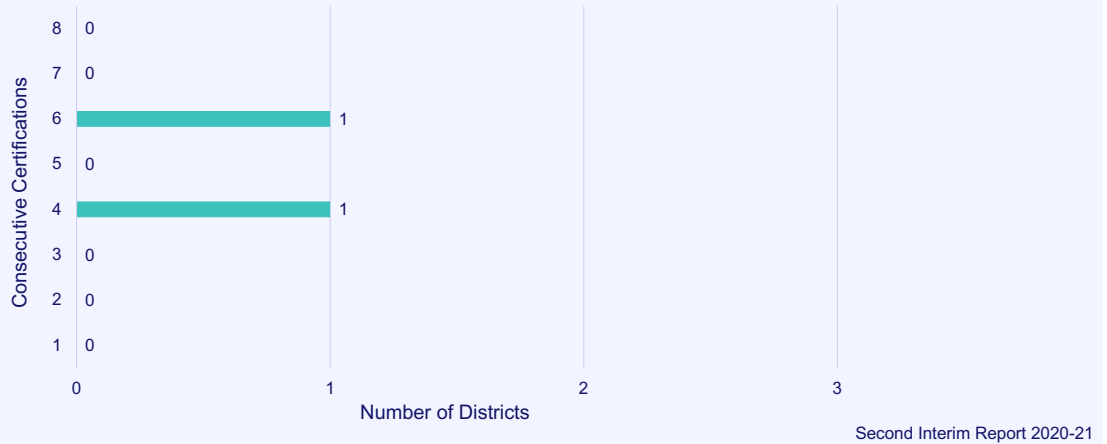
Of the 15 qualified districts, eight have three or more consecutive qualified certifications over the past eight reporting periods.



Second Interim Report 2020-21

Negative Interim Report Certifications

One negative district lapsed June 30, 2021.

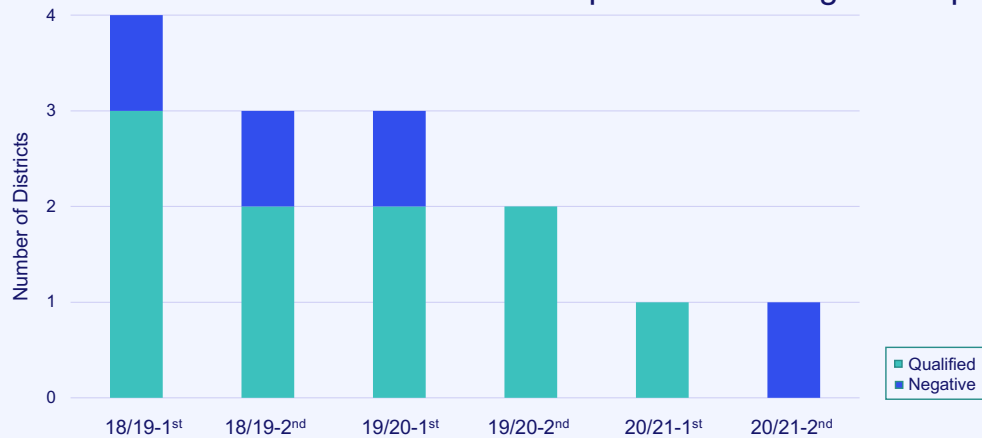


FCMAT

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Downgraded Interim Report Certifications

Interim reports that have certifications downgraded by the county superintendent are included in the total count of qualified and negative reports.



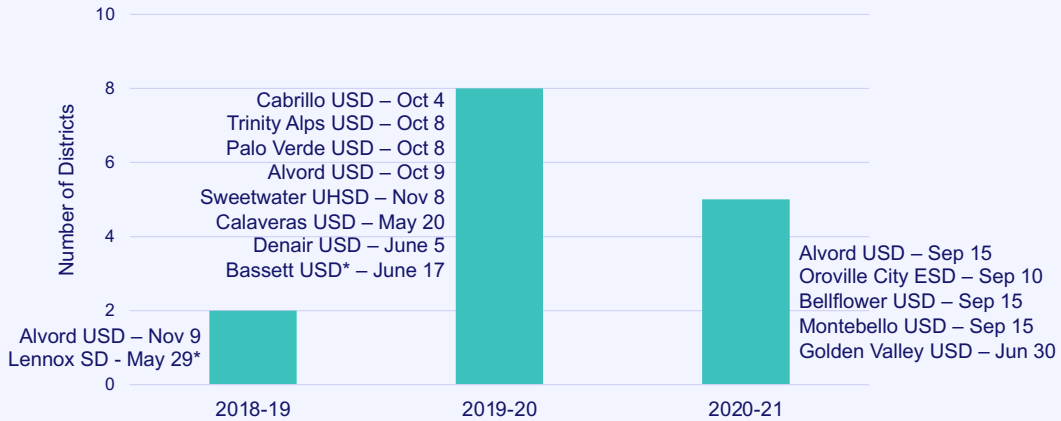
Second Interim Report 2020-21

FCMAT

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Lack of Going Concern Designations

Five districts have been designated as a lack of going concern in 2020-21 for non-budget concerns, such as leadership, lack of disclosure and non-compliance.



*LACOE considers Lennox and Bassett as continuing LGC status in 2020-21

FCMAT/CSIS Strategic Plan 2021-2024

FCMAT is positioned to provide efficient, cost effective assistance to LEAs in support of their work to ensure resources are most effectively targeted to achieve student success and maintain fiscal stability and solvency. The FCMAT organization continues to evolve to meet the increased demand for services. Management assistance, consisting of LEA reviews and written reports in numerous operational areas, continues to be a fundamental and integral FCMAT service. At the same time, FCMAT has increased its offerings to LEAs for professional and product development.

As public education changes and evolves through the legislative and policy process and the economic cycle, FCMAT strives to anticipate these changes and adjust its services accordingly by positioning its resources and setting goals to meet the needs of LEAs.

FCMAT follows the strategic planning timeline and format established by the Kern County Superintendent of Schools. This process entails developing a roadmap for a three-year period. FCMAT is reporting on the final year of the 2018-2021 strategic plan and introducing the new 2021-2024 plan.

2018-2021 Final Report

The following FCMAT objectives and action steps provided the organization a 2018-2021 focus and path forward to meet the demands from the field. Updates are provided to indicate the progress toward meeting the established three-year goals.

Develop, implement and maintain new and updated software products and services

- Release Projection-Pro (multiyear and cash flow projection software) and its related professional learning and user reference materials
- Replace Job Management System to meet current technological and functional needs
- Continue to support and update K-12's LCFF and the Community Colleges' Student Centered Funding Formula (SCFF) calculators
- Develop and release the SACS software replacement platform for the California Department of Education
- Develop and implement a new tool to assist LEAs in monitoring special education metrics

Update:

After a multiyear visioning, development and testing effort, on August 19, 2019, FCMAT released Projection-Pro for use by the general LEA community. Included in the first version of the application was an online user reference manual. Projection-Pro was developed in collaboration with CSIS. Projection-Pro training sessions were held across the state beginning in October 2019 and continue to be held, with many sessions at full capacity. Sessions have evolved to two-day trainings, with the first day for beginner users and the second day for advanced users already familiar with the software. Individuals could register for a single day or attend both trainings. Remote trainings for individual counties

and LEAs continued into the spring. In total, over 1,000 individuals have been trained on Projection-Pro during these sessions. Development efforts continue with enhancements and bug fixes.

After exploring available off-the-shelf project management, expense tracking and billing software applications, FCMAT turned to the original developers of the existing Job Management System used to manage its internal functions to make technological and functional upgrades and extend the life of the product for the foreseeable future. The upgraded software was deployed in early August 2021.

During 2018-19, FCMAT, in partnership with the California Community Colleges Chancellor's Office and others, released the SCFF Calculator for use by California's community colleges. The use of the SCFF Calculator was suspended in early 2020 while the Chancellor's Office re-engineered internal processes.

A complete rewrite of the LCFF Calculator was released in May 2021. The new LCFF Calculator was developed to simplify user navigation and removed outdated content such as formulas necessary only during the transition to the LCFF. Training tools for the new calculator are being developed to help support users.

CSIS completed major updates across all system components to expand CALPADS to collect and report students with disabilities data. The enhancements enabled the state to decommission the aging CASEMIS system. CSIS contributed to better data quality by upgrading the CALPADS system with more robust validations and providing greater visibility of high profile data in reports. Additional data elements and/or validations for Fall 1 students with disabilities data and Fall 2 teacher assignment monitoring data increased CALPADS' processing load, and performance was a key concern. CSIS began work to restructure CALPADS' central processing mechanism to improve performance, and work is expected to be completed in the next year.

CSIS made substantial progress toward building the SACS software replacement, including completing all deliverables from inception through the revised 2020-21 schedule. CSIS built a high availability test environment to support the CDE's informal system acceptance activities and established the source code repository for the system's User Guide. Content for the User Guide is being completed as the software is finalized ahead of the SACS software replacement delivery target of April 2022. Some risks exist for on-time delivery of full system functionality, but work continues daily to mitigate those risks.

In early 2020, FCMAT introduced the Special Education Efficiency Tool for monitoring LEA special education metrics to focus attention on the analytics in special education. The tool is intended to help fiscal and special education staff work together and to guide a conversation about how to provide the best services for special needs students in the most efficient manner.

Provide professional learning opportunities that equip FCMAT's clients with the skills, knowledge, and strategies needed to assist in maintaining fiscal solvency and accountability, as well as maximize knowledge of emerging topics

- Collaborate with other entities whenever possible to offer professional learning in modes that expand FCMAT's audiences

- Conduct a needs assessment and evaluate the possibility of expanding the Chief Business Official (CBO) Mentor Program to include a mentor component for first-year CBOs
- Develop and implement a fiscal oversight professional learning program for county offices, expanding to other audiences
- Assess local data management capacity, and design professional learning opportunities tailored to meet clients' needs

Update:

FCMAT continues to provide an array of workshops and professional learning opportunities. The guiding principle for our workshop development and delivery is alignment and furtherance, with a focus on fiscal stability, solvency, and fraud prevention. FCMAT workshops on Associated Student Body and booster club best practices continue to be in high demand.

FCMAT continues to offer one of the three CBO preparation programs that allows successful participants to immediately test for the California Association of School Business Officials (CASBO) chief business official certification. Additionally, we provide extensive resources to the other two programs. FCMAT and our partners at CASBO, University of Southern California and School Services of California work to ensure that the three preparation programs are aligned and offer valuable experiences for participants that prepare them for the comprehensive examination required to achieve CBO certification.

In September 2019, FCMAT officially launched its AB 1200 Fiscal Oversight Workshop. The one-day workshop was offered in every region around the state targeted to county office of education employees who have responsibility for supporting districts, including reviewing and analyzing the various fiscal reports they submit. In the second year the training expanded to a two-day format, with the first day focused on COEs and the second day focused on both COEs and district business staff to help them better understand each other's responsibilities and processes. The two-day format provided opportunities for new staff to get the basic training, existing staff to improve their knowledge, and better collaboration between county and district staff. Over 600 people attended the workshops.

The pandemic brought about the need to pivot quickly to meet the needs of LEAs in a constantly changing environment. CSIS continues to use its Bridge learning management platform to deliver tailored resources to LEAs. CSIS is developing assessments using performance objectives that are further supported by professional learning opportunities structured to adult learners. CSIS also continues to help LEAs understand the data ecosystem and how local data are used at the state and federal levels through presentations and speaking engagements. One example is training that helps LEAs understand their responsibilities when handling CALPADS data in the environment of ever increasing sensitivity to data privacy and confidentiality.

Increase and improve service and/or access to services and resources

- Expand the consistency and variety of services and products offered to California's community colleges
- Attract and retain the highest-qualified staff to support clients' expectations

- Support LEAs in their reconciliation of accountability data and use of assessment or accountability data in CALPADS
- Improve the opportunities for clients and public users to interact with the organization by implementing new branding initiatives and expanding the organization's webpages

Update:

During 2018-19 FCMAT introduced updated brand identities for both FCMAT and CSIS, and CSIS introduced a new website. FCMAT launched its new website in September 2019. Investments in improved functionality and content continue.

Each year CSIS resolves over 20,000 service tickets, and develops and delivers new courses in support of CALPADS.

During the public health stay at home orders, LEA staff took on additional roles to assist with distance learning, delivering meal services, and other responsibilities. CSIS staff endeavored to work with this new reality and accommodated LEA staff who were frequently taken out of their routines and collaborative work environments and who could not immediately fix data population errors. CSIS focused on assisting LEAs with resolving certification errors and understanding reports and extracts. Weekly Q&A sessions increased in popularity during the past year, growing tenfold to an average of 120 attendees who drop in to have CALPADS questions answered.

CSIS has published additional data tools and resources on its website to help distribute information about CALPADS to LEAs that will assist them in their efforts to plan and organize local data management efforts. CSIS trainers are improving access to professional learning by developing a structured course catalog based on a skills rubric to make it easier for LEAs to locate information that will be helpful to them.

Deliver recognized expertise to education partners by exploring and implementing an expanded cradle-to-career longitudinal student data system

- Actively engage with educational partners to establish collaborative partnerships and provide responsive leadership in collecting, using and reporting data

Update:

CSIS joins more than a dozen other state-level partner organizations identified in the 2019 Cradle to Career Data System Workgroup legislation to plan scope, governance, specifications, and implementation of the state data system. As part of the workgroup, CSIS advises on the technology, data elements and implementation strategies. A key component in the process has been public input as well as discussions grounded in user centered design. The workgroup delivered its planning and implementation recommendations in the first legislative report in December 2020 and provided an update report with additional technical recommendations in April 2021 and June 2021. In July 2021, the Governor signed legislation establishing the Cradle to Career Data System office, adopting nearly all of the recommendations of the workgroup. This legislation included a seat for CSIS as a member of the governing board.

2021-2024 Strategic Plan

On June 22, 2021 the FCMAT governing board approved the following FCMAT objectives and action steps which provide the organization a 2021-2024 focus and path forward to meet the demands from the field. The overarching themes for the next three years are familiar, as they build upon the 2018-2021 strategic plan.

Develop, implement, maintain and update software products and services

- Maintain Projection-Pro (multiyear and cash flow projection software) and its related professional learning and user reference materials
- Support and update K-12's Local Control Funding Formula (LCFF) calculator
- Create online learning modules related to the basic functionality of the Projection-Pro software and LCFF calculator
- Develop and implement the Standardized Account Code Structure (SACS) software replacement for the California Department of Education (CDE)
- Provide maintenance and operations services for the SACS software to the CDE
- Develop and implement a new application to more efficiently track local educational agency (LEA) fiscal status related to budget adoptions and interim reporting
- Develop a new tool related to financial metrics to assist county offices and the CDE in their oversight of LEAs
- Develop training for new chief business officials (CBOs) at California's community colleges
- Provide maintenance and operations services for CALPADS
- Create and update CALPADS related professional learning, online resources, and tools
- Develop and implement software to more efficiently assess and monitor LEA data management capacity

Provide professional learning opportunities that equip FCMAT's clients with the skills, knowledge, and strategies needed to assist in maintaining fiscal solvency and accountability, as well as maximize knowledge of emerging topics

- Collaborate with other entities to offer professional learning in modes that expand FCMAT's audiences
- Develop a coaching program to support new CBOs in their first or second year on the job
- Support LEAs by continuing to offer a fiscal oversight professional learning program for county offices and districts
- Develop a professional learning program for fiscal experts and fiscal advisors
- Develop an online Associated Student Body professional learning module
- Assess local data management capacity and design professional learning tailored to meet clients' needs

Increase and improve service and/or access to services and resources

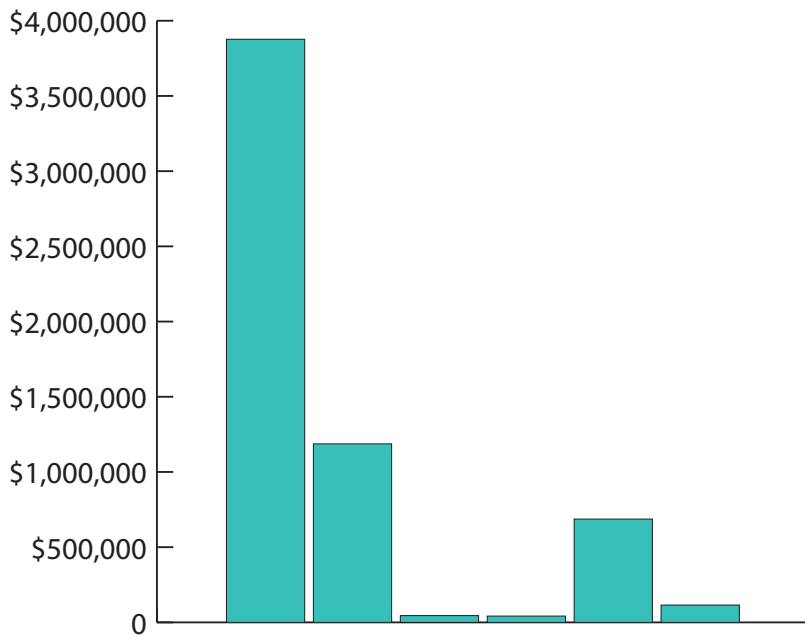
- Provide additional tools, services and products to California’s charter schools and chartering authorities
- Expand user support in the use of FCMAT tools
- Increase the frequency of updating resources on the FCMAT and CSIS websites
- Attract and retain the most highly qualified staff to support FCMAT objectives and clients’ expectations
- Provide professional learning to build the competency and expertise of FCMAT staff on the principles of LEA resource allocation with a concerted focus on equity
- In cooperation with the state and private partners, assist in the development and implementation of a licensure program for CBOs
- Support LEAs in reconciling local and state assessment and accountability data, improving data quality, and certifying the six CALPADS data collections
- Improve learning pathways to make it easier and more efficient for LEAs to address their own data management skill set needs

Collaborate with Cradle-to-Career Data System partners on the implementation of the proposed data system

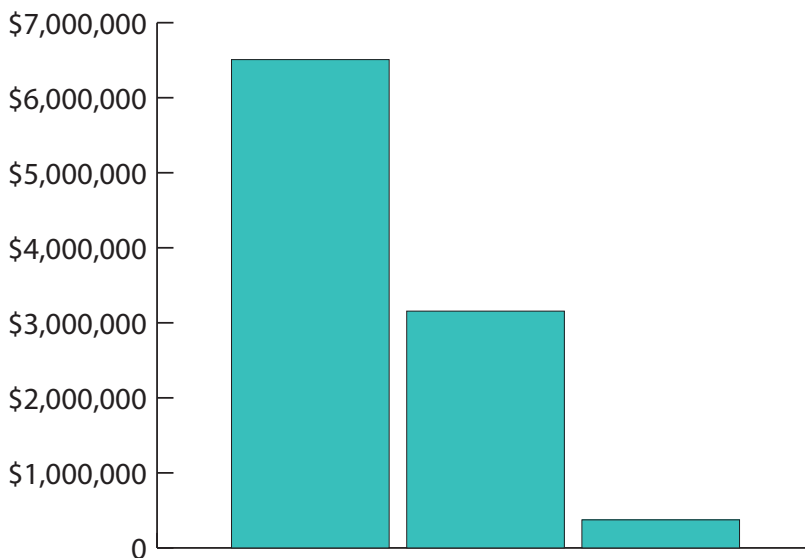
- Build sustaining partnerships that improve data quality in support of practitioners and policy-makers while elevating equity-focused data points
- Promote user adoption through ease of use and access to data system tools

FCMAT/CSIS Appropriations for Fiscal Year 2020-21

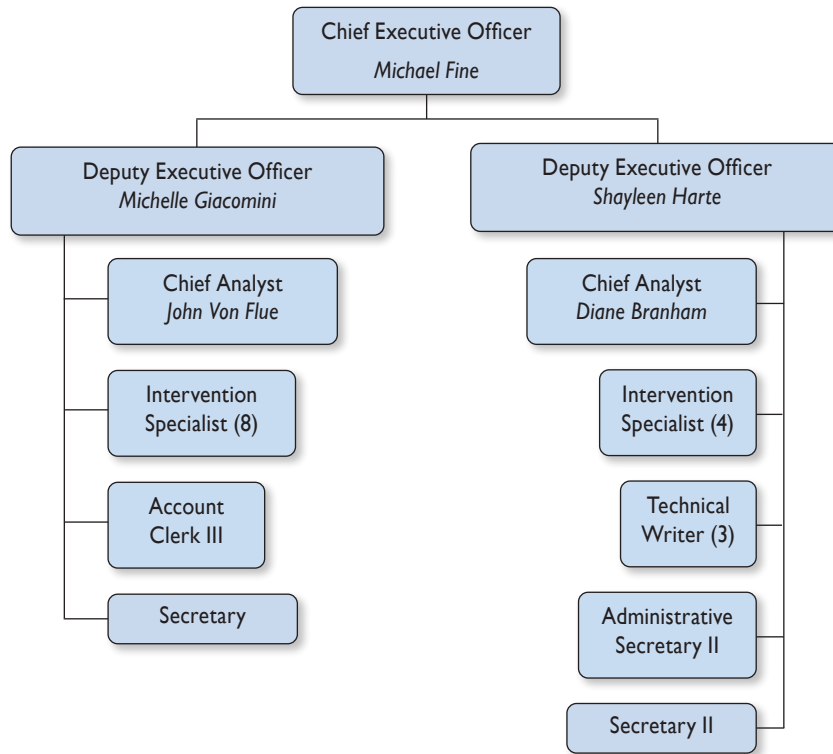
FCMAT Services and Operations	\$3,877,000
Product Development, Professional/Staff Development and Training	\$1,187,000
Special Technical Assistance/AB 1840	\$45,038
Audit Appeals Panel	\$42,000
COE Reimbursement for AB 139 (flow-through)	\$687,000
COE Reimbursement for AB 1200 Oversight (flow-through)	\$115,000



CSIS Operations	\$6,508,000
Standardized Account Code Structure (SACS)	\$3,156,000
Ed-Data Partnership	\$374,000



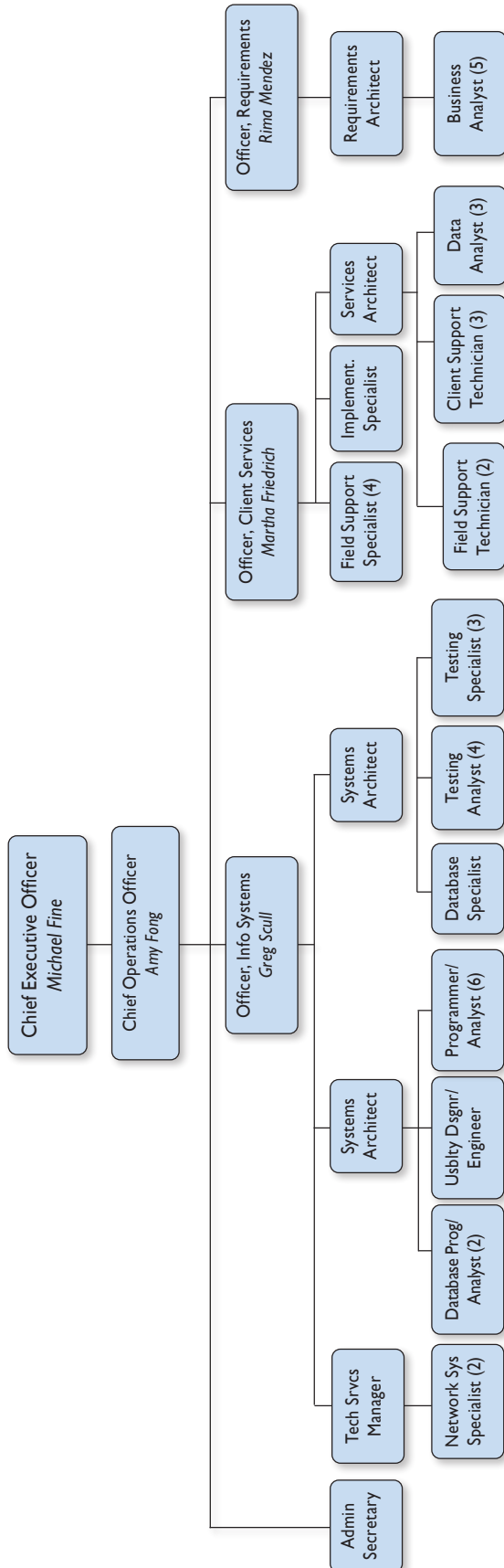
FCMAT Organizational Structure



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