



# ANNUAL REPORT 2024-25

FCMAT

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM



# **Fiscal Crisis & Management Assistance Team**

## **Annual Report 2024-25**

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Chief Executive Officer

John G. Mendiburu, Administrative Agent  
Office of Kern County Superintendent of Schools

[www.fcmat.org](http://www.fcmat.org)

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## Foreword

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Thank you for your interest in the *Fiscal Crisis and Management Assistance Team (FCMAT) 2024-25 Annual Report*. This report provides a comprehensive overview of FCMAT's activities over the past year and offers our governing board and staff an opportunity to reflect on recent achievements while reinforcing the priorities and services planned for the future.

### State Budget and Fiscal Oversight

Throughout 2024-25, school fiscal resources continued to expand, supported by increased funding for programs aimed at whole-child development and learning recovery efforts. Although state revenues outpaced the budget, concerns about long-term revenue and ongoing expenditure pressures cast a dark cloud over the 2025-26 budget development process. That uncertainty was compounded by the election of a new federal administration, as long-standing planning, policy and procedural safeguards were frequently altered with little or no notice.

Despite these challenges, the 2025-26 final state budget reaffirms California's commitment to providing fiscal resources for transitional kindergarten through grade 14 (TK-14) education. At the same time, the legislature has messaged that changes in federal policy and funding may require the Legislature to reconvene in the fall or mid-year to reevaluate revenues and adjust appropriations accordingly.

Apart from funding uncertainty, local educational agencies (LEAs) continue to face challenges such as declining enrollment, ongoing learning recovery efforts, rising utility and liability insurance costs, and inflation. Attracting and retaining high-quality employees through fair compensation levels remains the largest cost pressure. While TK-14 agencies have experience and comprehensive playbooks to manage these issues, the degree of difficulty in maintaining long-term stability continues to increase.

Declining enrollment remains one of the greatest financial risks for TK-12 LEAs. This is not a new development — the state's kindergarten through grade 12 enrollment has been in decline for two decades, a trend that accelerated during the pandemic. Over the past two years, the decline has begun to stabilize to an average annual decrease of about 0.5%, which is expected to continue for the foreseeable future. The primary cause is a shrinking school-age population resulting from lower birth rates. This demographic shift means enrollment declines will continue into the early 2040s as smaller student cohorts progress through the grade spans. The fiscal impact is particularly severe for small and tiny TK-12 LEAs, which have limited options to offset the associated revenue losses.

Even so, the overall fiscal health of California's TK-12 LEAs remained strong in 2024-25. For many agencies, this reflects strong financial management, reporting and planning. However, some TK-12 LEAs reported strong year-end balances not as a result of sound fiscal practices, but largely due to significant increases in funding and operational savings during the pandemic. The declining enrollment challenge is especially pronounced for small and tiny school districts, which have fewer options to mitigate. Nearly 40% of school districts and county offices of education that certified as qualified at either or both the first and second interim reporting periods had enrollments below 2,500 students, and four of the seven school districts that certified as negative at both interim reporting periods were also small.

In addition to monitoring local fiscal conditions, FCMAT supports the state through studies and reports requested or required by statute. These efforts complement its direct oversight and intervention responsibilities by providing policymakers with analysis on complex fiscal issues affecting education agencies.

One such assignment in 2024-25 came through the education omnibus budget trailer bill (Senate Bill 153 [Chapter 38, Statutes of 2024]), which authorized FCMAT to provide recommendations to the Legislature and the Department of Finance on funding and financing mechanisms to pay for judgments or settlements arising from childhood sexual assault claims against local agencies. On January 31, 2025, FCMAT issued its seminal report, [\*Childhood Sexual Assault: Fiscal Implications for California Public Agencies\*](#), which included 22 recommendations. Several of these recommendations have since been incorporated into pending legislation, while others have yet to be considered. The report underscores the critical importance of this issue for policymakers, local agencies, and the public.

Maintaining the fiscal stability and solvency of California's educational institutions depends on strong financial transparency and effective oversight. Early recognition of fiscal distress is essential, requiring governing boards and school district leadership teams to monitor structural operations, recurring revenues, and expenditures, and to base budget and cash flow projections on thoughtful, realistic assumptions. When local systems fail to do so, county superintendents and the state superintendent of public instruction provide a critical backstop through their oversight responsibilities. FCMAT's support of these functions remains vital, as demonstrated in recent cases such as Plumas Unified School District (PUSD).

In late 2024, PUSD notified the California Department of Education (CDE) and FCMAT of budget inaccuracies and insufficient cash resources that threatened its ability to meet financial obligations in the coming months. This followed

consecutive positive certifications. FCMAT's analysis concluded that the district would experience cash insolvency by August 2025 and that corrective actions at this stage would be insufficient to prevent it. On April 29, 2025, the district's governing board formally requested the state's assistance. In response, the state approved an emergency apportionment of up to \$20 million and provided the related receivership. This preventable situation marked the first emergency apportionment for an LEA since 2012.

In times of uncertainty and rapidly changing conditions, relying on a single set of assumptions is insufficient. LEAs must prepare multiple budget scenarios and develop corresponding cash flow projections and operational plans for each scenario. Now more than ever, TK-12 LEAs can benefit from using FCMAT's [Projection-Pro](#) software to create multiyear budget and cash flow scenarios. Proactive financial management and planning are vital, even with the strength reflected in the most recent financial and budgetary reporting.

## **Data and Systems Leadership**

As LEAs face increasingly complex demands, the need for timely, data-driven decision-making is more critical than ever. To support this, FCMAT and the California School Information Services (CSIS) have expanded our services by launching new tools and training designed to strengthen data management practices and improve readiness for accountability.

In preparation for the first formal eligibility for Differentiated Assistance through the California Longitudinal Pupil Achievement Data System (CALPADS) pathway in November 2025, CSIS introduced the [Universal Supports Toolkit](#). The toolkit provides resources to help LEAs establish baselines, identify underlying issues, and set informed improvement goals. It is being released in phases, with the [Data Management Maturity Model](#) and [Data Management Assessment](#) available now, and a *Root Cause Analysis Guidebook* in development.

To further support LEAs, CSIS launched a CALPADS Leadership Training series, developed in partnership with the California County Superintendents, Fresno County Office of Education, and the CDE. The success of this series led to the creation of the [CSIS Data Governance Academy](#), a three-course program providing guidance on data frameworks, policies, procedures, and audit readiness.

These efforts align with CSIS's broader leadership development initiatives, including the Statewide Leadership Training Series, other leadership mentoring and coaching programs developed by FCMAT, and the California IT in Education (CITE) mentoring program — reinforcing a comprehensive approach to building local capacity.



## Staffing and Organizational Transitions

FCMAT is composed of an extraordinary team of individuals dedicated to their work and those we serve. Over the years, the organization has benefited from staff stability, but like all organizations, it continues to evolve and experience personnel changes. This past year was no exception.

In October, we experienced a profound loss when Amy Fong, chief operations officer at CSIS, passed away after years of battling cancer. Amy left an immeasurable impact on FCMAT and all of us who had the privilege of calling her a colleague and friend. In recognition of Amy's 20 years of dedicated service to our mission and her investment in each of us as individuals, we adopted a tribute logo that appears on our website, presentations and other materials.



Tribute logo in honor of former CSIS Chief Operations Officer Amy Fong.

The design incorporates the interwoven lines from the CSIS logo — symbolizing increased student success — paired with Amy's handwritten initials enclosed in a heart. The interwoven lines were a design element that meant a great deal to Amy, while the heart reflects our deep gratitude and love for her, as well as the care and kindness she extended to everyone she worked with.

CSIS experienced several other transitions this year. We celebrated the retirement of Client Services Officer Martha Friedrich in August 2024 after 23 years of dedicated service. In December, Matthew Clark was promoted to CSIS data governance administrator. We were pleased to welcome Testing Analyst Sabarinath Malapati, Programmer/Analyst Wen Pan, CDE Data Reporting Analyst Thomas Bjorkman, and Field Support Specialist Adriana Quick to the CSIS team. During this time, Greg Scull, deputy chief operations officer, served as interim chief operations officer and was officially appointed to the role in July 2025.

Spilling over into the 2025-26 year, FCMAT celebrated the retirements of Deputy Executive Officer II Michelle Giacomini, who served for 23 years, and Interim Chief Analyst Debbie Riedmiller, who served for eight years. Both contributed significantly to FCMAT and left a lasting impact on the organization, and we are deeply grateful for their dedication and leadership.

In preparation for these transitions, FCMAT welcomed two new intervention specialists, Elizabeth Dearstyne and Alyssa Low, both of whom joined in early July 2025. Elizabeth and Alyssa bring extensive experience, having collaborated with FCMAT through other organizations for many years.

Well-run organizations plan for leadership succession. During 2024-25, I shared that I expect to move on to the next phase of my journey within the next couple of years. To that end, we began the search for a chief administrative officer (CAO) — a role historically used to support the transition to a new chief executive officer. In June, we announced the appointment of Megan Reilly as CAO, and she began her role in late July 2025. Megan and I will work closely in the coming months to ensure a smooth transition. While I have not set a specific date for my retirement, I anticipate penning one final foreword for next year's annual report.

Assisting LEAs overcome challenges, prevent fiscal distress and build better operational processes is at the heart of FCMAT's mission, and we will continue to focus our efforts in these areas. Each year, we reaffirm our commitment to delivering high-quality assistance to the educational community. Our outstanding FCMAT staff are central to this success, supported by the guidance of the FCMAT Governing Board, the Kern County Superintendent of Schools, and our valued public- and private-sector partners.



Michael H. Fine  
Chief Executive Officer

# FCMAT

## FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

### 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 (FCMAT). Four county offices submitted responses, and the Kern County Superintendent of Schools (KCSOS) was selected. Accordingly, all FCMAT and California School Information Services (CSIS) staff members are KCSOS employees.

A 25-member governing board has statutory responsibility for a variety of decisions related to the FCMAT team, and is an active, engaged and important component of FCMAT. CSIS is one of FCMAT's premier services, which like FCMAT itself, was created by the California Legislature.

#### FCMAT Chief Executive Officer

Mike Fine and his family firmly believe that excellent public schools and services strengthen communities. His wife of nearly 40 years retired after a 38-year career as an elementary school teacher. Their daughter serves as a director of strategic communications for a large public water agency, while their son is a high school English teacher. In 2024, the California Association of School Business Officials (CASBO) recognized Mike's contributions to the school business profession by honoring him with the prestigious Schuyler C. Joyner Award.



FCMAT Chief Executive Officer Mike Fine.

Mike joined FCMAT in 2015 and was appointed chief executive officer in 2017. Mike has held various leadership roles, having served a combined 25 years as interim superintendent, deputy superintendent of business services and governmental relations, and assistant superintendent in two unified school districts. Before transitioning to school business, Mike worked in financial management for defense contractors.

A life-long resident of Riverside, Mike is actively involved in his community. He has served as a commissioner for the City of Riverside and is a past president and current treasurer of the Riverside Community College District Foundation. Mike recently joined the board of the Family Service Association, an organization that provides early childhood education, senior housing and nutrition programs, and other community-based services in Riverside and San Bernardino counties.



Mike is a regular presenter at state and national meetings, workshops, and professional development programs, and he has a long history of working closely with policymakers in Sacramento to advocate for California's transitional kindergarten through grade 12 students. He holds degrees in accounting from Cal Poly Pomona and public administration from California Baptist University.



Kern County Superintendent  
Dr. John G. Mendiburu serves  
as FCMAT's administrative  
agent.

## **FCMAT Administrative Agent**

Dr. John G. Mendiburu has served as Kern County Superintendent of Schools since 2023. He joined KCSOS in 2019 as deputy superintendent and served as associate superintendent from 2020 to 2023, where he helped lead the county office's day-to-day operations.

Prior to joining KCSOS, Dr. Mendiburu worked for over 22 years with the Rosedale Union School District (RUSD), the same school district he attended as a student. He served as a classroom teacher and then as principal of Almondale Elementary School. He then served as RUSD's assistant superintendent of business services, and from 2009 to 2019, as its superintendent.

Dr. Mendiburu earned his doctorate in educational leadership from the University of La Verne in 2010. He has a bachelor's degree, a master's degree, and an administrative credential from California State University, Bakersfield. He is also a graduate of CASBO's Business Executive Leadership Program and a member of the Association of California School Administrators (ACSA), CASBO, and the California School Boards Association.

Dr. Mendiburu serves locally as a member of the board of directors with the California Living Museum, the Kern County Network for Children, the Kern Economic Development Corporation, and the President's Community Ambassador Council at California State University, Bakersfield. He is also a member of the Rotary Club of Bakersfield.

He is the proud son of immigrants who moved to Kern County to live the American dream. He is married to Shelby, a teacher, and is the proud father of two amazing children.

## **FCMAT Board Chair**

Dr. César Morales is the FCMAT Board Chair. He was appointed as the Ventura County Superintendent of Schools by the Ventura County Board of Education in 2021, becoming the first Latino and the first person of color to hold the office since its creation in 1873. In June of 2022, Dr. Morales was elected by voters to a full four-year term. As county superintendent, Dr. Morales leads the Ventura County Office of Education (VCOE), an agency with more than 700 employees.



Ventura County Superintendent  
Dr. César Morales serves as  
FCMAT's Board Chair.

The county office provides teacher training and administrative support services to all 19 of Ventura County's school districts. It also operates schools for at-promise students and those with special needs and provides career education for students countywide.

During the COVID-19 pandemic, Dr. Morales played an instrumental role in helping school districts in their response efforts and in securing timely vaccinations for educators. He is now focused on meeting the needs of Ventura County's students, school employees and school districts in the post-pandemic era. He is also committed to addressing diversity, equity and inclusion issues in local schools.

Over the past several years, Dr. Morales has worked closely with the Center for Systems Awareness to introduce Compassionate Systems principles in Ventura County schools. The center's co-founders, Peter Senge and Mette Boell, have visited the county multiple times to lead workshops and support the implementation of this innovative approach.

Prior to his appointment as county superintendent, Dr. Morales served as VCOE's deputy superintendent. He first joined VCOE in 2019 as associate superintendent of student services. He previously served for nearly six years as the superintendent of the Oxnard School District. Dr. Morales has held leadership roles in the Lawndale and Lennox elementary school districts in Los Angeles County. He also has classroom experience as a middle and high school teacher.

Dr. Morales earned his doctorate in education from the University of California, Los Angeles, and holds both a bachelor's and a master's degree from Loyola Marymount University. He serves on the advisory board of the California Collaborative for Educational Excellence and is an active member of several local nonprofit boards, including the First 5 Ventura County Commission and the Ventura County Community Foundation. A past president of the California Association of Latino Superintendents and Administrators (CALSA), Dr. Morales currently chairs the Legislative Committee for the California County Superintendents.

His leadership and service have been recognized through numerous awards. In 2025, Dr. Morales received the M.A.S. (Mentorship, Advocacy, and Sponsorship) Award from CALSA's Women's Leadership Network. The *Pacific Coast Business Times* named him "Educator of the Year" in 2024, highlighting his dedication to fostering strong connections between educators and the community. In 2022, ACSA Region 13 honored Dr. Morales with the Marcus Foster Memorial Award for Administrator Excellence. He is also a recipient of the El Concilio Latino Leadership Award and was recognized as a "Leader to Learn From" by *Education Week* in 2017.





FCMAT staff pictured in June 2025.

## FCMAT Background

When Assembly Bill (AB) 1200 (Chapter 1213, Statutes of 1991) was developed, legislators recognized that simply expanding the responsibility and authority of monitoring agencies would not be sufficient. A statewide resource dedicated to fiscal and management guidance was needed to support monitoring agencies and help local educational agencies (LEAs) seeking help in school business management and related areas. AB 1200 therefore called for the creation of the Fiscal Crisis and Management Assistance Team (FCMAT).

### How FCMAT was Established

Assembly Bill 1200 created FCMAT in 1991 and specified that a single county office of education would be selected to administer the organization. In spring 1992, county offices were invited to apply for the role of FCMAT's administrative agent. As required by law, the selection was made by the state superintendent of public instruction and the secretary of child development and education.

The Kern County Superintendent of Schools (KCSOS) was chosen to serve as FCMAT's administrative agent, providing direct supervision and overseeing all operations. In June 1992, KCSOS entered into a contract with the California Department of Education (CDE) to administer FCMAT. The FCMAT Governing Board provides policy direction and operational guidance to KCSOS, and all FCMAT and CSIS staff members are KCSOS employees.



The FCMAT Governing Board is responsible for establishing policies for the team. It is composed of one county superintendent and one district superintendent from each of the 11 service regions, the chancellor of the California community colleges or their designee, and one community college district governing board member appointed by the chancellor. The board also includes representatives from the CDE, the California Collaborative for Educational Excellence, and the charter school community. The board meets quarterly to set policy and monitor FCMAT's progress.

## **Mission**

FCMAT's primary mission is to help California LEAs identify, prevent and resolve financial, operational and data management challenges. It accomplishes this by providing management assistance and professional learning opportunities. FCMAT's services not only help avert fiscal crises but also promote sound financial practices, support the development and training of chief business officials, and improve organizational efficiency.

In addition, FCMAT's data management services help LEAs meet state reporting requirements, improve data quality, and inform instructional decision-making. Over time, FCMAT's support has grown and adapted to the evolving needs of transitional kindergarten through grade 14 (TK-14) LEAs and the implementation of major educational reforms.

FCMAT operates within several areas of the California Education Code (EC), primarily those related to:

- Assembly Bill 1200.
- Assembly Bill 2756 (Chapter 52, Statutes of 2004) oversight (EC 42127.1–42127.8, 41326, and 41327).
- Assembly Bill 1840 (Chapter 426, Statutes of 2018) (EC 41320 and 41325).
- Assembly Bill 1115 (Chapter 78, Statutes of 1999) California School Information Services (EC 49080).

## **Role**

FCMAT supports California's TK-14 LEAs in meeting their governance and financial responsibilities by providing expedient fiscal advice, management assistance, professional learning, and other related school business services.

FCMAT's services may be provided under various circumstances and through multiple formats, including on-site studies, publications, tools, workshops, and professional learning opportunities. In addition, fiscal crisis or management assistance can be requested by school districts, charter schools, community colleges, county offices, or the state superintendent of public instruction, and can also be assigned by the state Legislature.

When a request or assignment is received, FCMAT collaborates with the requestor to define the scope of work, assembles a team, conducts on-site fieldwork, and delivers a written report with findings and recommendations to help identify issues, resolve challenges, and plan for long-term stability.

In addition, FCMAT helps county offices in understanding and fulfilling their fiscal oversight responsibilities by recommending effective oversight methods and best practices.

## **How CSIS was Established**

One of FCMAT's premier services is the California School Information Services (CSIS), which — like FCMAT — was created by the California Legislature to support data management and reporting for California LEAs.

In 1997, AB 107 (Chapter 282) created CSIS to:

- Build the capacity of TK-12 LEAs to implement and maintain comparable, effective, and efficient student information systems that support daily operations.
- Help TK-12 LEAs improve student outcomes through better data management.
- Promote the use of information for educational decision-making by school district and county office staff.
- Enable accurate and timely electronic exchange of student transcripts between TK-12 LEAs and postsecondary institutions.
- Enable TK-12 LEAs to electronically transmit state and federal reports.

In 1999, AB 1115 assigned the administration of CSIS to FCMAT. Today, CSIS:

- Helps the CDE with the development, implementation, maintenance and training of the California Longitudinal Pupil Achievement Data System and the Standardized Account Code Structure software system.
- Hosts and maintains the Ed-Data website ([www.ed-data.org](http://www.ed-data.org)).
- Plays a key role in the governance and planning of California's new Cradle-to-Career Data System.

## FCMAT/CSIS Highlights

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FCMAT's mission is to help support California's transitional kindergarten through grade 14 (TK-14) local educational agencies (LEAs) fulfill their financial and management responsibilities. As LEAs continue to face a variety of challenges, FCMAT remains committed to addressing the evolving needs of the education field. This section highlights many of the services and activities provided by the FCMAT/CSIS staff in the 2024-25 fiscal year.

### Fieldwork

In 2024-25, FCMAT engaged in 65 studies for California's LEAs. Since the enactment of the 2018-19 Budget Act, FCMAT has assumed additional duties in providing proactive and preventive assistance to LEAs showing signs of fiscal distress. Our [Fiscal Health Risk Analysis](#) (FHRA) studies have played a crucial role in fulfilling these duties, with the work involving our entire field staff. These studies are provided with expedited timelines to ensure they offer the most value for the LEAs we serve.

Since December 2024, FCMAT has been engaged with Plumas Unified School District to assess its current and near-term fiscal condition. In March and April 2025, FCMAT concluded that the district is in fiscal crisis and will be cash insolvent by August 2025, necessitating immediate state intervention. FCMAT immediately began preparing for the initial comprehensive assessment fieldwork scheduled to begin in August 2025.

Additionally, in accordance with AB 1840 (Chapter 426, Statutes of 2018), we conduct an annual evaluation of the oversight provided by the Alameda, Los Angeles, Monterey and Solano county offices of education to the four school districts repaying state loans.

Assembly Bill 139 (Chapter 620, Statutes of 2001) reviews related to suspected fraud, misappropriation of funds, or other illegal fiscal practices continue to be a substantial part of FCMAT's work, with four reviews in 2024-25. Two of these reviews pertained to traditional school districts and two to charter schools. Our core work remains in business and fiscal engagements, with 51 engagements in 2024-25. This includes work in areas such as multiyear financial projections, cash flow analyses, FHRAs, position control, county superintendent oversight, and charter school oversight.

For a full accounting of FCMAT's studies over the past year, see the chart on [page 38](#) of this report.



## **On-Site Technical Assistance**

FCMAT remains dedicated to providing on-site technical assistance to California LEAs in critical areas, including budgeting, multiyear financial projections, position control, internal controls, business office processes and procedures, and county office fiscal oversight. These activities offer our team an opportunity to quickly respond to the needs of LEAs, provide on-site assistance, and leave them in an improved condition. Some of this work extends beyond capacity-building within LEAs, fostering meaningful relationships that endure well beyond the initial assistance.

We take pride in the strength of our on-site technical assistance, with our knowledgeable staff serving as our greatest asset. FCMAT will continue to prioritize technical assistance as a vital service, ensuring that California's educational institutions receive the support needed to thrive.

## **Professional Learning and Product Development**

FCMAT's professional learning services play a crucial role in fulfilling our mission of supporting California TK-14 LEAs in meeting their financial and management responsibilities. These services help LEAs with identifying, preventing and resolving financial, operational and data management challenges. They also build capacity in school business leadership by providing school personnel with comprehensive support, including fiscal advice, management assistance, training and other related school business services.

Product development is an integral part of FCMAT's professional learning services, including publications, tools and software applications that identify risks and enhance efficiency and accuracy in the field. Professional learning and product development go hand in hand. Often, products are developed to support professional learning, and professional learning initiatives drive the creation of new products.

FCMAT received a state appropriation of \$1,462,000 in 2024-25 to support professional learning and product development. Product development and training, leadership preparation program support, and written resources are provided at no charge from this allocation, with few exceptions. The support of public- and private-sector partners is essential to the success of FCMAT's professional learning endeavors.

## **Professional Learning**

Professional learning encompasses a range of activities aimed at enhancing knowledge and skills. These activities include regional and entity-specific workshops, leadership preparation programs, and partnerships with other organizations; product development; and the creation of written resources, manuals and guides. FCMAT develops and delivers high-quality professional learning, independently and in partnership with other organizations, for county office, school district, community college and charter school personnel throughout the state. Training is offered in both virtual and in-person learning environments, providing the education community with guidance and increasing their capacity for responsive leadership.

FCMAT staff continue to speak at regional and statewide conferences and gatherings, which vary in style, message and frequency throughout the year. FCMAT representatives often participate as panel members, individual speakers, or as part of a series of discussions covering important trends and topics pertinent to the field. Subjects in 2024-25 included hot topics such as declining enrollment, leadership and fiduciary responsibilities, position control, fraud prevention, gifts of public funds, the local control funding formula (LCFF), fiscal oversight, assessing fiscal risk, charter school and authorizer practices, leadership through budgets, community college practices, AB 1200 (Chapter 1213, Statutes of 1991) techniques, and progressive intervention.

FCMAT recognizes that continuous professional learning is essential to support school employees at every stage of their careers, empowering them to achieve success and fulfill the complex requirements of their roles. Consequently, FCMAT remains dedicated to providing a comprehensive range of workshops, tools and leadership preparation programs to help school personnel keep pace with the evolving needs and requirements of TK-14 education. Moreover, FCMAT is committed to developing new professional learning opportunities that will further strengthen the education community.

### **Professional Learning Supported by FCMAT Staff**

FCMAT staff continue to support requests to attend speaking engagements across the state, addressing a wide range of school business-related topics in diverse TK-14 settings. In addition, they conduct in-person and virtual workshops throughout California, delivering comprehensive training on a variety of topics in either half- or full-day formats. These workshops are offered both directly by FCMAT and through collaborative partnerships with other organizations. FCMAT annually reviews and updates its workshops based on the latest developments in educational finance.

The following workshops were offered for a minimal fee:



FCMAT Intervention Specialist Michael Ammermon  
— ASB presenter, June 2025.

### **Associated Study Body (ASB) and Booster Club**

The FCMAT [\*Associated Student Body Manual\*](#) was completely revised in late 2024 and is available to download for free. Minor updates were added in April 2025. The manual is designed for school principals, ASB activity directors, fiscal services managers, bookkeepers, secretaries, students, and others responsible for student body activities, particularly fundraising. It addresses common questions related to accounting, purchasing, student stores, vending machines, clubs, and overall roles and responsibilities.

In 2024-25, FCMAT offered workshops based on the manual in two formats: regional and individual LEA or organization-specific. Across both formats, FCMAT delivered 46 ASB and 9 booster club workshops. The 11 regional trainings, hosted by county offices, drew 736 attendees and were offered at \$100 per participant. Individual LEAs and organizations were charged the actual travel costs for FCMAT teams to deliver the workshops on-site.

The following workshops were offered at no cost:

### **Fiscal Oversight**

In summer 2024, FCMAT hosted three two-day fiscal oversight training sessions — two in-person at county offices and one virtually.

Day one was designed for new county office staff, those seeking a refresher on fiscal oversight responsibilities, and participants interested in exchanging best practices. Attendees received an overview of FCMAT's [\*Fiscal Oversight Guide\*](#), substantially revised in May 2024, along with other supporting resources.



FCMAT Intervention Specialist Andrea Ward  
— Projection-Pro presenter, June 2025.

Day two brought together school district and county office staff to strengthen communication and understanding of fiscal oversight provisions and requirements. Topics included charter school oversight, public disclosures of collective bargaining, and non-voter-approved debt. Sessions concluded with an extended question and answer session with workshop hosts.

In total, 36 participants attended the in-person workshops and 60 attended the virtual workshops.

### **Projection-Pro**

FCMAT developed [Projection-Pro](#), a multiyear and cash flow projection software available at no cost to California TK-12 LEAs, to support their financial and management responsibilities. In November 2024, FCMAT contracted with the Siskiyou County Office of Education to deliver a half-day, intermediate round-table workshop on the software.

That fall, FCMAT also hosted three regional in-person sessions, each lasting one and a half days, on creating financial projections with Projection-Pro. The sessions drew 60 participants, ranging from beginners to advanced users seeking a refresher. New users interested in developing a multiyear cash flow were encouraged to attend both days. Each session included hands-on activities with FCMAT staff providing real-time guidance and troubleshooting.

In spring 2025, FCMAT held three additional workshops, strategically timed to support the development of 2025-26 multiyear projections. These sessions attracted 51 participants.

To complement in-person training, FCMAT resumed its weekly Projection-Pro webinar series in January and February 2025. These two-hour, demonstration-based sessions served both new users seeking greater exposure to the software and experienced users interested in advanced features. Each session focused on a unique topic, combining review content with features not typically covered in fall or spring trainings. Attendance totaled 395 across all sessions, with 169 unique participants, as shown in Table 1 below.

**Table 1. Projection-Pro Workshops and Attendees**

Workshop	Number of Attendees
MYP Assumptions and Calculations	98
Advanced Assumption Topics	57
LEA Data, Indirect Costs	43
Students and Pupil-to-Teacher Ratio	49
Contributions and Balancing	39
Reserves	35
Reports and Exports	30
Cash Flow	44
<b>Total</b>	<b>395</b>
<b>Unique Attendees</b>	<b>169</b>

**Source:** FCMAT.





FCMAT CEO Mike Fine presents the “Unraveling the Mysteries of School Finance” webinar.

## Professional Learning Supported by FCMAT Staff and Partnerships with Outside Agencies

FCMAT partners with outside agencies and the private sector to deliver training and information to California’s educational agencies. Partnering involves sharing financial and staff resources. In many cases, sponsoring organizations charge attendance fees and manage all program logistics, finances, marketing and registration, while FCMAT provides much of the presentation content.

FCMAT partnered on the following endeavors in 2024-25:

- **Association of California School Administrators (ACSA):** Leadership Symposium: *Diversifying the CBO [chief business official] and CBO Pathways*; School Business Academy: *Budgeting, Fiscal Oversight and Solvency*; New Superintendents Orientation: *Lead Through the Budget*; Business Services Council: *Bargaining and Local Pressures*; Principals Academy: *School Finance, Principal as a Leader*.
- **Association of California School Administrators, California School Boards Association, California Association School Business Officials, California County Superintendents:** Joint Meeting on Collective Bargaining: *Fiscal Solvency Trends*.
- **Association of Chief Business Officials (Community Colleges):** Fall Conference: *Gift of Public Funds*.
- **California Association of School Business Officials (CASBO):** Chief Business Official Symposium; Section Winter Conference; Business Executive Leadership: *Fiscal Solvency, Projection-Pro*.
- **California City Superintendents:** Fall Conference: *Hot Topics in School Finance*; Spring Conference: *Money and Politics*.
- **California County Superintendents (CCS), Business and Administration Services Committee:** Fall Conference: *Hot Topics in School Finance, Balance Sheet, LCFF Calculation, Projection-Pro, AB [Assembly Bill] 1200 [Chapter 1213, Statutes of 1991]*.
- **California County Superintendents, County Office Finance Subcommittee:** *Projection-Pro*; Spring Conference: *Getting started with Projection-Pro, Hot Topics*; January Quarterly Meeting: *FCMAT Update*.
- **California Department of Education (CDE), School Fiscal Services Division:** *Oversight*.

- **California Society of Municipal Analysts:** Fall Conference: *Fiscal Impacts of AB 218* [Chapter 861, Statutes of 2019] and *LEA Risks*.
- **Coalition for Adequate School Housing:** Leadership Academy: graduation speaker; Spring Mini-Conference: *Anticipated Financial Challenges*.
- **Community Colleges Internal Auditors Conference:** *Community College ASB, Fraud Prevention*.
- **Contra Costa County Office of Education:** *Getting Started with Projection-Pro and MYP Activity*.
- **Los Angeles County Office of Education:** Public Finance Conference: *Hot Topics*.
- **Quintessential School Systems (QSS) Users Group:** *Hands-On Projection-Pro MYP Experience; Hands-On LCFF Calculator Experience*; presentation with CDE staff on SACS [Standardized Account Code Structure] 101; *Importance of Fraud Awareness, Internal Controls Best Practices*.
- **San Bernardino County Superintendent of Schools:** *Current Topics; Hot Topics in School Finance*.
- **San Diego County Office of Education:** CBO Forum: *Hot Topics in School Finance*.
- **San Mateo County Office of Education:** *AB 1200 Training*.
- **Santa Clara County Office of Education:** *AB 1200 Training*.
- **School Services of California, Inc. (SSC):** *Unraveling the Mystery of School Finance; SACS 101 — Budget Development; Declining Enrollment*.
- **Self-Insured Schools of California:** Defense Council Summit: *Fiscal Impacts of Childhood Sexual Assault*.
- **Sonoma County Office of Education:** Summer Superintendent's Workshop: *Leading Through Finance*.
- **University of Southern California (USC):** *Charter Schools, Part 1; Charter Schools, Part 2; Fraud in TK-12 Organizations; Special Education; Why Data Matters; Projection-Pro Cash Flow Hands-On Activity*.
- **Various Parties:** Briefings on *Childhood Sexual Assault: Fiscal Implications for California's Public Agencies*.

With the exception of SSC trainings, FCMAT developed and produced the materials for all workshops listed above.

## Leadership Preparation Programs

FCMAT recognizes the importance of preparing future leaders. FCMAT's goal is to help build capacity in school leadership by instructing TK-14 LEA administrators in essential leadership skills so they can better understand and perform their duties. To support this endeavor, FCMAT participates in and supports a variety of leadership preparation programs across the state.

FCMAT either operates or is closely affiliated with the leading CBO preparation programs across the state. FCMAT supports these yearlong programs by providing expert staff instructors and/or financial assistance to reduce costs or enhance the programs. Most FCMAT staff members engage with these important leadership preparation programs in some manner, assuming roles as curriculum leaders, presenters or facilitators.

## FCMAT Leadership Preparation Programs

The following comprehensive leadership preparation programs were developed and are operated by FCMAT:

### FCMAT Coaching and Induction Program

The [FCMAT Coaching and Induction Program](#) (CIP) is designed for individuals in their first, second or third year as TK-12 CBOs who want to build their capacity to perform all CBO job functions. The program is ideally suited to those who have already completed a CBO preparation course. Prospective participants must submit an application and undergo a nomination and selection process.

This yearlong program provides classroom-based training that takes place over 12 two-day sessions held on Friday evenings and all day on Saturdays. Program participants are paired with a coach and a peer support group, both of which play essential roles in participants' success. While there is no program fee, participants or their employers must cover all travel and lodging costs, and each employer is asked to contribute \$7,500 toward the participant's coaching stipend.

Cohort 3 of the CIP enjoying graduation.





The CIP curriculum is aligned with the day-to-day challenges encountered by CBOs during the annual business cycle. The program's focus is on the application-level of the work that all CBOs must perform to be successful. Monthly topics are presented by program facilitators and recognized professional experts and include budget development and planning, collective bargaining, position control, balance sheet and year-end closing, and interim reports. The FCMAT FHRA is also a featured component of the curriculum; each participant completes an FHRA for their LEA by the program's conclusion.

The FCMAT CIP served 28 participants in 2024-25 at a net cost to FCMAT of approximately \$126,000 (\$336,000 in expenses less \$210,000 in district payments made to coaches), not including staff time. The third cohort graduated in June 2024, and the fourth cohort began the following month.

### **FCMAT Chief Business Official (CBO) Mentor Program**

The [FCMAT CBO Mentor Program](#) is designed to expand and strengthen the pool of qualified California TK-12 LEA CBOs. This yearlong program consists of 12 two-day classroom-based sessions held on Friday evenings and Saturdays. Prospective participants must submit an application and complete a nomination and selection process.

Each participant is paired with a mentor — either an experienced CBO or a recognized expert in the field — who provides guidance and support throughout the year. There is no program fee; however, participants or their employers are responsible for travel and lodging costs.

The program serves 25-30 participants annually at an approximate cost to FCMAT of \$103,000, excluding staff time. It is one of only three recognized CBO preparation programs in California that meets CASBO's CBO exam eligibility requirements. FCMAT updates the curriculum each year to ensure that it reflects the current functions and responsibilities required of a TK-12 CBO. The program has graduated approximately 525 participants, many of whom now serve as CBOs, superintendents, or in other key education leadership roles across the state.

Cohort 20, comprising 29 participants, began in January 2024 and, for the first time, met in Southern California rather than the program's traditional Northern California location. Going forward, the program will alternate between northern and southern sites.

School Services of California instructs Cohort 20 of the CBO Mentor Program on negotiations.





School Services of California instructs Cohort 20 of the CBO Mentor Program and Cohort 1 of the Small LEA CBO Mentor Program on the legislative process.

### **FCMAT Small LEA CBO Mentor Program**

In January 2025, FCMAT launched the inaugural cohort of the [Small LEA CBO Mentor Program](#), created for current and aspiring CBOs serving LEAs with fewer than 5,000 average daily attendance. Modeled after FCMAT’s long-standing CBO Mentor Program, this yearlong program includes 12 weekend sessions, each spanning Friday evening and all day Saturday.

In addition to the core sessions, participants attend several targeted “pull-out” trainings on critical operational topics such as payroll, SACS, accounting, purchasing, and the unique challenges of small LEA operations. Other sessions explore broader themes including student achievement, education, legislation, and school law.

Each of the 17 participants is paired with an experienced CBO mentor, providing personalized learning, guidance and support tailored to the distinct demands of leading business services in a small LEA.

### **FCMAT Community College CBO Mentor Program**

The FCMAT [Community College CBO Mentor Program](#) is a yearlong, cohort-based professional learning program designed to help address the growing demand for qualified, well-trained community college CBOs. The program is held in Sacramento and consists of 12 two-day classroom sessions, with full days on Thursdays and half days on Fridays. Prospective participants must submit an application and undergo a nomination and selection process.

Each participant is paired with an experienced CBO mentor who provides ongoing guidance and support throughout the year. There is no program fee; however, participants or their employers are responsible for travel and lodging costs.

In its inaugural year, Cohort 1 (launched July 2025) includes 14 participants, ranging from newly appointed CBOs to professionals seeking to transition into the role. They bring diverse fiscal and nonfiscal backgrounds, representing single and multi-college districts of varying sizes from all regions of California.



## Leadership Preparation Programs Supported by FCMAT

These comprehensive leadership preparation courses are supported by FCMAT providing staff and/or financial resources:

- CASBO Business Executive Leadership Program.
- USC School Business Management Certificate Program.

These preparation courses are also supported by FCMAT:

- ACSA School Business Academy.
- California IT in Education (CITE) Certified Chief Technology Officer Mentor Program.
- Coalition for Adequate School Housing School Facilities Leadership Academy.

## Product Development

FCMAT is actively involved in developing a variety of products designed to support California LEAs. These publications, tools and software applications are intended to enhance financial management, governance, and operational efficiency within these organizations.

### Local Control Funding Formula Calculators

The [LCFF \[Local Control Funding Formula\] Calculator for School Districts and Charter Schools](#) and the [LCFF Calculator for County Offices](#) are updated biannually and throughout the year as needed. The first update is typically released between April and May of each year, following the February release of certified data from the CDE at the first principal apportionment. The second update is typically released between late July and early September, incorporating changes based on the enacted state budget. All updates are posted on the FCMAT website and communicated via the LCFF calculator announcement [email lists](#).

In July 2024, FCMAT updated the LCFF Calculator for County Offices and the LCFF Calculator for School Districts and Charter Schools to reflect changes from the adopted state budget. This update also integrated the latest data sources certified by the CDE.

In April and May 2025, FCMAT updated the prepopulated fields in both LCFF calculators with source data certified by the CDE. Several formulas and lookups were revised to align with changes in the CDE's apportionment exhibits, and the five-year projection range was extended. The updated LCFF Calculator for School Districts and Charter Schools also includes three additional years of historical data on the data entry tab. Although these columns do not perform calculations for those years, LEAs can use them to enter audit adjustments or other necessary changes to attendance, enrollment, unduplicated pupil counts, or charter shift related to reorganizations or mergers.

## Projection-Pro



[Projection-Pro](#) is a multiyear financial and cash flow projection software for TK-12 LEAs. It was released on August 19, 2019. This web-based application is specifically designed for use with the Chrome web browser.

Projection-Pro's maintenance and improvement follow a continuous delivery engineering approach in which updates are produced in short cycles, allowing for faster and more frequent testing and release as needed. This approach has proven successful in providing new features and small corrections on an ongoing basis.

FCMAT and CSIS meet twice a year to discuss and prioritize enhancements to the software requested by FCMAT staff and other users and to define the development scope for the following six months.

Throughout the 2024-25 fiscal year, FCMAT released 10 updates to Projection-Pro, introducing several major enhancements:

- Added a calculation on the validation tab to confirm the base year indirect cost rate applied for each resource.
- Added an export option on the Contributions and Balancing screen.
- Added a Reports drop-down on the Students screen for easier navigation to the Students reports.
- Added functionality to adjust statutory benefits proportionally with salary adjustments on the Contributions and Balancing screen.
- Added functionality to calculate beginning balances in the balance sheet section for subsequent years on the Cash Flow screen.
- Modified the Cash Flow screen layout to improve navigation, usability and resource identification when a resource-object combination is applied.
- Added a new function on the Multiyear Projection (MYP) Resource screens to clear all entries from the base year MYP Adjustment column for a single resource.
- Added a new function in the Additional Projections Actions menu to clear all base year MYP Adjustment column entries for all resources.
- Added functionality to remove all balancing entries, including expenditure and/or contribution adjustments, from a single fiscal year on the Contributions and Balancing screen.

- Improved laptop navigation by adding fixed fiscal year headers on the Students and Assumption screens.
- Improved laptop navigation by adding fixed fiscal year headers and removing double scrollbars on the Revenues, Personnel, and Nonpersonnel screens.
- Added functionality to transition the base year of an existing projection.

In addition to these major enhancements, each release included minor new features, enhancements to improve the user experience, or necessary bug fixes.

Development also continues on previously approved items, including:

- A major new feature to apply assumptions in the base year and model outcomes.

Since October 1, 2022, data has been collected on the use of Projection-Pro, focusing on active TK-12 LEAs and projections. This user data plays a pivotal role in shaping professional learning and outreach initiatives related to Projection-Pro. Figure 1 below shows the active users, TK-12 LEAs and projections by fiscal year.

### Projection-Pro Unique Activity Counts, 2022-23 – 2024-25

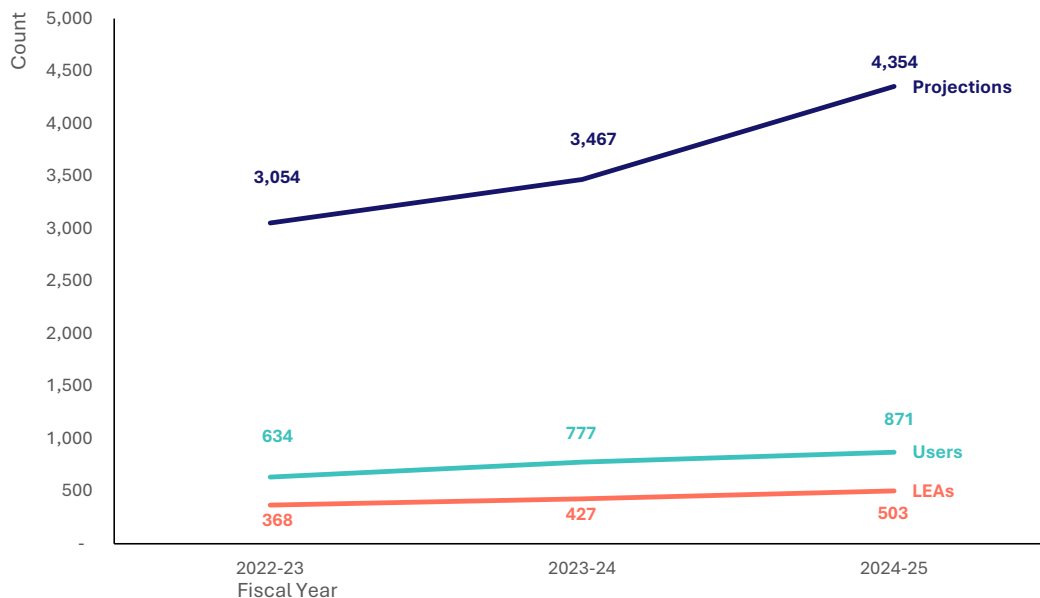


Figure 1. Graph showing unique counts of active projections, users, and TK-12 LEAs from 2022-23 – 2024-25.

**Source:** FCMAT.

Active status for users, TK-12 LEAs, or projections is determined by their login date or access of data within the defined date range. If the collection date falls on a nonworkday, the range is extended through the next normally scheduled workday. For a user, active status is based on their last login date within the defined period. For a TK-12 LEA, it is determined by any single projection being accessed within the defined period. For a projection, it is considered active if it was last accessed within the defined period.

## Email Lists

FCMAT maintains confidential email lists for various job-alike groups, providing them with a convenient and secure platform to share information among their professional colleagues in the TK-12 education community. These email lists have become a vital communication link, fostering connections to share documents and access relevant and timely information.

FCMAT maintains the following active job-alike email lists at [fcmat.org/email-lists](https://fcmat.org/email-lists):

- Charter School Administrators.
- County Office CBOs.
- District Office CBOs.
- District Office Human Resource Administrators.
- Facilities Professionals.
- Purchasing Professionals.

Additionally, FCMAT maintains announcement email lists to keep interested parties informed about California education news and updates to software and other tools. All lists are open to the public except the CBO Training Communications list, which is limited to current and past participants, mentors, and coaches of FCMAT's CBO preparation programs.

Below is a list of active announcement email lists, also available at [fcmat.org/email-lists](https://fcmat.org/email-lists):

- General Announcements.
- TK-12 News.
- LCFF Calculator Announcements for County Offices of Education.
- LCFF Calculator Announcements for School Districts and Charter Schools.
- Projection-Pro Announcements.
- FCMAT CBO Training Communications.

## FCMAT Help Desk

FCMAT supports the education community by providing a free online [Help Desk](#). This resource is available for those seeking guidance and support related to school business and operations in California.

In 2024-25, FCMAT responded to a total of 746 questions submitted through the Help Desk. The three most popular question categories were “ASB Organizations and Booster Clubs,” “Projection-Pro,” and “LCFF/LCAP – Districts,” which accounted for more than 82% of all tickets submitted. The “School Business-CBO/General” and “Other” categories also received numerous inquiries related to gifts of public funds, the appropriate use and

account coding of school funds, and other miscellaneous business-related questions.

Table 2 below shows a five-year history of FCMAT Help Desk activity.

**Table 2. FCMAT Help Desk Activity, 2020-21 — 2024-25**

Topic	Number of Questions				
	2020-21	2021-22	2022-23	2023-24	2024-25
Associated Student Body	182	208	218	280	242
Board of Education	1	1	2	2	1
Booster Club or Parent-Teacher Association	4	13	15	16	27
Charter School	5	4	8	5	4
Chief Business Official	33	37	26	26	14
Community College	4	1	0	2	0
County Office of Education	6	6	8	9	3
Facilities, Maintenance & Operations	1	4	2	3	1
FCMAT Email List Assistance	22	19	12	22	9
Food Services	1	1	0	0	1
Human Resources	2	1	4	1	2
Local Control Funding Formula – Charter Schools	21	20	43	12	8
Local Control Funding Formula – County Offices of Education	*	10	17	28	9
Local Control Funding Formula – School Districts	146	109	176	110	52
Other	10	3	10	13	30
Projection-Pro	243	147	246	212	230
Special Education Efficiency Tool	0	1	1	3	1
Transportation	0	0	1	2	1
<b>Total</b>	<b>681</b>	<b>585</b>	<b>789</b>	<b>746</b>	<b>635</b>

**Source:** FCMAT.

\*FCMAT did not track this category during this year.

In 2024-25, FCMAT added 11 responses to its searchable [Knowledge Base](#), enabling users to find answers to their frequently asked questions. Any items that were not included were either duplicates or requests for assistance with FCMAT tools, such as the [LCFF Calculator for School Districts and Charter Schools](#) or [Projection-Pro](#).



## Written Publications and Tools

FCMAT continues to update and expand its collection of publications, tools and resources to help LEAs with their responsibilities, enhance overall knowledge, and provide guidance on legal issues and best practices. Initially developed to support FCMAT staff in management assistance and other work, many tools have been made available for public use in the school business field. FCMAT's suite of products is generally categorized into two themes: 1) tools and resources for guidance and efficiency in business operations; and 2) tools and resources for fiscal risk assessment.

Over the past year, FCMAT released its annual update to the [\*Fiscal Procedural Manual for Business Officials in California County Offices of Education\*](#), prepared in collaboration with the CCS. FCMAT also published the latest edition of the [\*Associated Student Body Manual\*](#), which includes significant revisions and updates. In the next fiscal year, the team plans to release a version of this manual for California community colleges.

FCMAT's collection of publications, tools and resources also includes the following:

- [Charter Petition Evaluation Matrix](#).
- [Charter School Accounting and Best Practices Manual](#).
- [Charter School Annual Oversight Checklist](#).
- [Charter School Fiscal Health Risk Analysis](#).
- [Charter School Indicators of Risk or Potential Insolvency](#).
- [Community College Fiscal Health Risk Analysis](#).
- [Community College Indicators of Risk or Potential Insolvency](#).
- [County Superintendent of Schools Oversight Evaluation Tool](#).
- [Fiscal Alerts](#).
- [Fiscally Accountable/Independent Risk Analysis](#).
- [LCFF Calculator for County Offices](#).
- [LCFF Calculator for School Districts and Charter Schools](#).
- [LEA Fiscal Status Data Collection System](#).
- [Operational Standards Self-Assessment for California Community College Districts](#).
- [Projection-Pro](#).
- [Sample public disclosure forms](#).
- [Special Education Efficiency Tool](#).
- [TK-12 Fiscal Health Risk Analysis](#).
- [TK-12 Indicators of Risk or Potential Insolvency](#).
- [Standards for Comprehensive Reviews](#).

All resources listed above were developed and produced by FCMAT staff. They are available at no cost on the FCMAT website ([fcmat.org](https://fcmat.org)).

## Software and Services

### Overview

In 2024-25, CSIS advanced several key projects, including the [California Longitudinal Pupil Achievement Data System \(CALPADS\)](#), [SACS-Web](#) (Standardized Account Code Structure-Web), the Education Data Partnership ([Ed-Data.org](#)), and [Projection-Pro](#). Efforts focused on enhancing CALPADS functionality and increasing access to and use of high-quality data through Ed-Data. Additional details are available in the CALPADS and SACS annual reports at [csis.fcmat.org/annual-reports](#).

### California Longitudinal Pupil Achievement Data System



In 2024-25, CSIS supported TK-12 LEAs in completing CALPADS submissions. These submissions require significant time and effort from LEA staff, including uploading data files, resolving errors, verifying reports and certifying data submissions. Table 3 shows the data submitted for each reporting period.

**Table 3. CALPADS Submissions and Data Submitted**

Submission Name	Data Submitted
Fall 1	Student enrollment, dropouts, English language acquisition status, immigrant counts, eligibility for free or reduced-price meals, special education program information for children and students with disabilities, tribal foster youths, foster youths, and unduplicated pupil counts 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 (year-round)	Four-year adjusted cohort graduation rate. One-year count for Dashboard Alternative School Status.

**Source:** CSIS.

Building on the data management climate assessment introduced in 2022-23, CSIS conducted its annual evaluation of TK-12 LEAs' state reporting. The assessment measures whether LEAs met CALPADS milestone dates and certification deadlines. Results for 2024-25 showed a continued decline in local capacity compared to the prior year. Data management expertise among TK-12 LEAs was classified into three levels: beginner, needs some guidance, and experienced. Table 4 below shows the year-over-year changes for each category.

**Table 4. CALPADS TK-12 LEA Data Management Expertise, 2022-23 — 2024-25**

Group	No. TK-12 LEAs			Change from Prior Year
	2022-23	2023-24	2024-25	
Beginner	312	407	437	+30
Needs Some Guidance	756	785	777	-8
Experienced	815	691	685	-6

**Source:** CSIS.

CSIS also conducted its late starter analysis, which measures TK-12 LEAs that have not started one or more CALPADS submissions on time. This year, 71 LEAs were identified as needing targeted outreach, a decrease of two from the prior year.

Following the data management capability analysis done in 2023-24, CSIS recognized the need for changes not only in its own training offerings but also in how at-risk LEAs (beginners and late starters) approach organizational capacity. In partnership with the CDE, CCS, and Fresno County Office of Education, CSIS launched a new Statewide Leadership Training series.

Unlike traditional CALPADS user training, this series focused on fostering understanding of the complexity of state reporting and on building strong data management practices and data culture within LEAs. The target audience was decision-makers within the LEA, and the series was well received, with more than 600 attendees participating across 30 counties in all support regions.

Each year, CSIS implements significant CALPADS updates to improve data quality and ensure compliance with new laws. The technical team works closely with the CDE to identify required updates, review business processes, and design, develop and test system enhancements that support accurate and timely reporting for all LEAs.

In 2024–25, CSIS delivered approximately 58 CALPADS releases, including patches, that encompassed 692 software changes and 705 bug fixes. This was an increase from 2023-24, which saw 48 releases with 546 software changes

and 661 bug fixes. These updates improved system performance, resolved critical issues, and addressed evolving business and compliance requirements.

Midway through the year, CSIS introduced a new CALPADS logic validation process to improve the design, review, and testing of data discrepancy logic. Previously, logic moved directly from written instructions into coding, leaving limited opportunity for early cross-team confirmation. The new process adds a key design step: developers create a logic traceability matrix, which is reviewed by the CSIS requirements team for accuracy and by testers to ensure positive and negative test scenarios align with software requirements.

This change has already demonstrated clear benefits. All end-of-year components built with this approach were deployed without a single business-logic defect, strengthening cross-team communication and boosting confidence in CALPADS releases statewide.

CSIS is also partnering with the CDE to provide targeted technical assistance to TK-12 LEAs eligible for Differentiated Assistance due to missed CALPADS submission deadlines. Support focuses on addressing data management policies and processes to ensure future submissions are timely and complete.

## **Standardized Account Code Structure System Replacement Project**

The 2016 Budget Act appropriated Proposition 98 funding for the CDE to begin procuring a replacement for the SACS system. In July 2016, the CDE requested letters of interest, to which FCMAT/CSIS responded through its administrative agent, the Kern County Superintendent of Schools. In June 2018, FCMAT/CSIS was selected to partner with the CDE on this multiyear project to develop the SACS System Replacement (SSR). The goal was to create a web-based application customized to the K-12 financial reporting workflow, replacing unsupported and obsolete technologies.

The SSR was initially scheduled for release in spring 2021. However, the COVID-19 pandemic, economic uncertainties, and natural disasters redirected attention and resources toward reimagining school operations. With approval from the California Department of Finance, CDE, and FCMAT/CSIS, the delivery target was moved to spring 2022. For 2020-21, the CDE and FCMAT/CSIS prioritized finalizing the project scope through requirements clarification meetings, system development and testing, user outreach, and developing a training plan.

In 2020-21, FCMAT/CSIS continued refining and prioritizing the remaining work to build the new SACS system. As recently approved requirements were turned into actionable scopes of work, the number of development tasks increased unexpectedly because of complex business needs. Working with the CDE, FCMAT/CSIS established a ranked priority list to ensure that, throughout 2021-22,

the highest-value items were addressed in alignment with both CDE and end-user needs. The SACS web-based software was launched in April 2022, after which FCMAT/CSIS assumed responsibility for its maintenance and operations.

In 2022-23, the CDE and FCMAT/CSIS completed the remaining software components. Release 2, featuring interim reporting functionality, was delivered on time in October 2022. Release 3, which added unaudited actuals functionality, was deployed on June 30, 2023. All 14 project deliverables were completed.

The independent verification and validation consultant issued a unified assessment of the project’s technical implementation and project management. The final report, released on June 30, 2023, was largely positive and highlighted the strong collaborative relationship among FCMAT/CSIS, the CDE, and the oversight consultant.

In 2023-24, the SSR transitioned from a project phase to ongoing maintenance and operations, and the software become known as the [SACS-Web system](#). FCMAT/CSIS completed development of the SACS Data Viewer’s public functionality on time and began testing in June 2024; the CDE conducted its own testing prior to the public launch.

In addition, the CDE and FCMAT/CSIS continued their collaboration on annual SACS-Web updates. These efforts included refining business rules, incorporating legislative and accounting standards changes, and updating cover sheets, forms, reports, and validation checks to ensure the system remains current and reliable.

## SACS-Web



The 2024-25 fiscal year marked two years since the launch of the [SACS-Web system](#) and the first full year of public access to the SACS Data Viewer. Table 5 below outlines each submission name and the corresponding data required in the SACS-Web system.

**Table 5. SACS-Web Submissions and Data Submitted**

Data Reported	Submission Due	Reporting Entity	Reporting Authority	Legal Code
Budget	July 1	County Office	SPI	EC 1622(a)
		School District	County Superintendent	EC 42127(a)(2)
		Charter School	Authorizer & County Superintendent	EC 47604.33(a)(1)



Data Reported	Submission Due	Reporting Entity	Reporting Authority	Legal Code
Unaudited Actuals	September 15 / October 15	County Office	SPI	EC 1628
		School District	County Superintendent	EC 42100(a) & GC 7906(f)
		Charter School	Authorizer & County Superintendent	EC 47604.33(a)(5) & 42100(b)
First Interim	December 15	County Office	SPI	EC 1240(l)(A) & (B)
		School District	County Superintendent	EC 42130
		Charter School	Authorizer & County Superintendent	EC 47604.33(a)(3)
Second Interim	Approximately March 15	County Office	SPI	EC 1240(l)(A) & (B)
		School District	County Superintendent	EC 42130
		Charter School	Authorizer & County Superintendent	EC 47604.33(a)(4)

**Sources:** CSIS and the Education Code.

**Notes:** “SPI” is an acronym for superintendent of public instruction.

“GC” is an acronym for Government Code.

Over the past year, the team continued to enhance the overall quality and stability of the application, resulting in a 17% decrease in total reported defects compared to the prior year. No Severity 1 defects were reported — issues that render major parts of the system nonoperational — and Severity 2 defects, which impact critical functions without causing total failure, declined by 39%, underscoring the system’s growing reliability as it matures.

The team also sustained a steady pace of defect resolution, closing slightly more bugs than in the previous year. Severity 4 defect resolutions — primarily cosmetic issues — increased by 163%, reflecting a targeted effort to resolve lower-priority items that still influence user experience and satisfaction.

## Ed-Data



The Ed-Data website ([Ed-Data.org](https://ed-data.org)) makes data from [CALPADS](#), [SACS-Web](#) and other sources accessible to the public for use in planning and decision-making. CSIS collaborates with the CDE and EdSource to format and release this data, providing educators, policymakers, the state Legislature, parents, and the public with quick access to timely and comprehensive data about TK-12 education in California.

Ed-Data activities in 2024-25 included:

- Continuing to collaborate with the CDE and EdSource to regularly update data within the website and promptly respond to user requests and inquiries.
- Releasing updated 2023-24 data for LEA information, enrollment, demographics, English learners, foster youth, LCFF counts, free and reduced-price meals, California Assessment of Student Performance and Progress results, Title I status, cohort outcomes, discipline, chronic absenteeism, teacher salaries, financial reports, and private school counts. Data is available by race/ethnicity, gender (including nonbinary), school type, and other subgroups.
- Upgrading the website framework to .NET 8, modernizing core components, improving accessibility compliance, refining navigation, enhancing search capabilities, and updating the visual design for improved usability.
- Resolving 50 site issues — more than double the 20 resolved in 2023-24 — to improve overall performance and reliability.

## **FCMAT and CSIS Websites**

The designs of both the [FCMAT](#) and [CSIS](#) websites reflect their shared mission and convey a clear commitment to supporting the education community. In addition to meeting state and federal accessibility requirements, both websites feature clean, user-friendly layouts and updated navigation that allows quick access to resources, services, reports, tools and presentations.

The CSIS website underwent several major changes in 2024-25. In fall 2024, CSIS released the [Universal Supports Toolkit](#), a series of pages and tools designed to help LEAs strengthen their data management practices in support of CALPADS Differentiated Assistance. CSIS also overhauled the [CALPADS SIS \(Student Information System\) Vendor Capability Matrix](#) in anticipation of the August 2025 release of the [CCGI \(California College Guidance Initiative\) Vendor Capability Matrix](#). The new version offers on-screen searchable and indexable content alongside the traditional PDF format.

In addition, CSIS developed a new [training and events registration system](#) to support both CALPADS training and the forthcoming Data Governance Academy training, which will launch next year.

## **Software Training and Promotion**

In 2024-25, CSIS advanced the effective use of technology and data services, including [CALPADS](#) and [Ed-Data](#), through strategic collaboration with key education partners. These included the CDE; CCS and its Business and Administration Services and Technology Services Committees; CITE; and vendors of student information and special education systems.

CSIS regularly participated in virtual and in-person meetings with these groups, providing timely updates on education data policies and state data system changes. CSIS also delivered professional development on data management through the FCMAT CBO Mentor Program, FCMAT Small LEA CBO Mentor Program, the ACSA School Business Academy, and the USC School Business Management Certificate Program.

These engagements offered critical insight into the data management challenges faced by LEAs and directly informed the development of the CSIS Universal Supports Toolkit. The toolkit — which includes the [CSIS Data Management Assessment](#) and the [CSIS Data Management Maturity Model](#) — provides structured guidance, self-assessment tools, and actionable strategies to help LEAs strengthen data governance and operational practices.

CSIS continued its active role for the CITE Certified Chief Technology Officer Mentor Program (CTOM), which prepares current and aspiring chief technology officers (CTOs) to lead technology strategy in support of student achievement and accountability. In 2024, the program placed greater emphasis on building a strong data culture, providing participants with practical strategies to align technology leadership with educational outcomes.

In 2024, CSIS transitioned its representation on the CITE CTOM Steering Committee, adding its information systems officer, a former K-12 IT manager with direct CTO experience, and its data governance administrator. This combination of expertise has strengthened the committee, particularly in data governance, where CSIS plays a central role statewide through systems such as CALPADS, SACS, Ed-Data, and Projection-Pro.

The program also incorporated the CSIS Data Management Assessment and the CSIS Data Management Maturity Model into its curriculum, underscoring the value and relevance of CSIS resources in strengthening TK-12 technology leadership. With 15 to 20 participants annually, the CTOM develops leaders who understand not only technology infrastructure, but also the governance, compliance, and cultural dimensions necessary to use data effectively in California's TK-12 education system.

## Community Partnerships

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### Salary and Benefit Schedule for the Certificated Bargaining Unit Form (Form J-90) Project

Each spring, school districts and county offices of education are asked to complete the voluntary *Salary and Benefit Schedule for the Certificated Bargaining Unit* form (Form J-90). FCMAT, in partnership with School Services of California, Inc. (SSC), the California Department of Education (CDE), the California Federation of Teachers (CFT), and the California Teachers Association (CTA), financially supports this data collection effort.

Form J-90 gathers information on:

- Salary schedules and employee placement by full-time equivalents.
- Bargaining unit bonuses for selected services.
- Salaries and days of service for principals and superintendents.
- Health and welfare benefits by carrier, including employer-paid amounts.

This information is widely used by California school districts, county offices, bargaining units, school consulting agencies, academic institutions, and state policymakers. The CDE also uses the data to meet requirements outlined in Education Code 41409.3 for the [School Accountability Report Card](#) and to produce the annual [Selected Certificated Salaries and Related Statistics](#) report, “a compilation of selected salary statistics” from Form J-90.

For 2023-24, 80.12% of school districts and county offices submitted data, representing 96.82% of the state’s noncharter school average daily attendance.

#### Legislative Changes

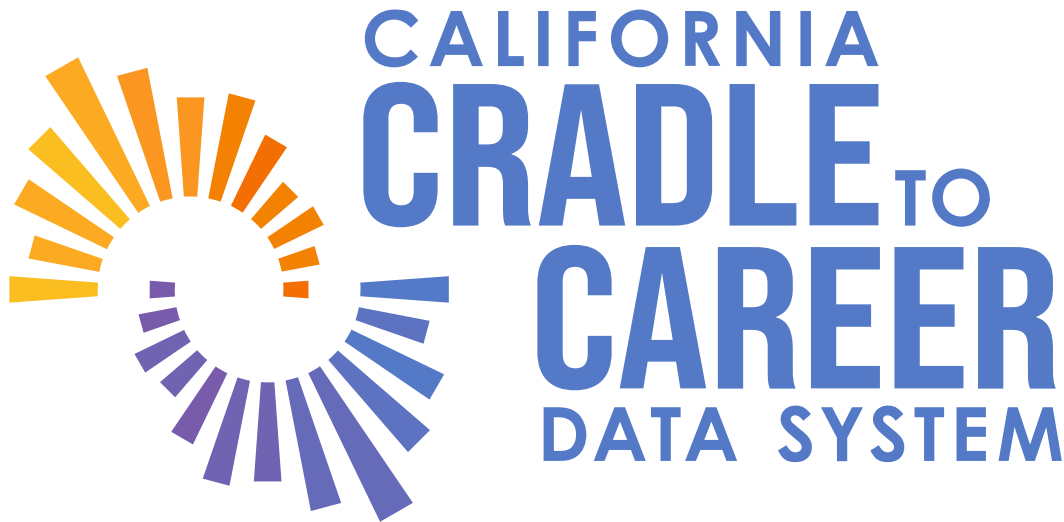
This effort has been voluntary for more than 25 years. Assembly Bill (AB) 938 (Chapter 345, Statutes of 2024) makes completion of the *Salary and Benefits Schedule* form mandatory beginning January 31, 2026, and annually thereafter. The legislation expands the required data to include certain representative classifications of classified school staff and establishes specific collection and reporting deadlines and details, which also apply to direct-funded charter schools.

The 2025-26 education omnibus budget trailer bill (AB 121 [Chapter 8, Statutes of 2025]) revises and recasts the provisions of AB 938 by:

- Setting more practical deadlines.
- More precisely defining the classified positions and salary information to be included.

Under AB 938, responsibility for administering the *Salary and Benefits Schedule* will shift to the CDE. As a result, the collaborative partnership of FCMAT, SSC, CFT and CTA will conclude its direct support after the 2025-26 fiscal year.

## **Cradle-to-Career Data System Governing Board Member**



California's [Cradle-to-Career Data System](#) (C2C) is a statewide system that provides tools to empower students and deliver insights into education and workforce outcomes. The California School Information Services (CSIS) contributed technical and field operations expertise during the 18-month planning period, and AB 132 (Chapter 144, Statutes of 2021) formalized the governance structure with a designated seat for CSIS on the C2C Governing Board.

At the system's inception, CSIS Chief Operations Officer Amy Fong served as the inaugural board chair. Following her passing, Greg Scull was appointed CSIS chief operations officer and assumed the CSIS seat on the board in 2024-25. In this role, CSIS continues to support a user-centered design approach in collaboration with the C2C Office and Governing Board, ensuring the system reflects community needs.

In 2024-25, C2C released the [Student Pathways Data Story](#), an interactive tool that visualizes how students progress from high school to college and into the workforce. The dashboard includes filters by school district and student characteristics, shows typical time to degree, and provides insights on wages during college and earnings up to five years after graduation.

## **Education Audit Appeals Panel Member**

The [Education Audit Appeals Panel](#) (EAAP) serves as the neutral arbiter for both informal and formal administrative appeals by transitional kindergarten through grade 12 (TK-12) local educational agencies (LEAs). In accordance with a statutory timetable, the EAAP adopts the [Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting](#) as regulations for use in annual audits. These activities set clear standards for compliance with education funding requirements and provide LEAs with a formal avenue to appeal findings in final audit reports.



Education Code 14502.1, 41344 and 41344.1 cover EAAP regulations. The three-member panel is composed of the state superintendent of public instruction (SPI), the director of the Department of Finance (DOF), and the chief executive officer (CEO) of FCMAT, or their designees. Former FCMAT CEO Joel Montero represents FCMAT and serves as chairperson; Cheryl McCormick represents the DOF; and Abel Guillen represents the SPI. Information about the panel, including its meeting schedule, is available at [eaap.ca.gov](https://eaap.ca.gov).

## Types of Reviews for Fiscal Year 2024-25

In the 2024-25 fiscal year, FCMAT conducted a total of 65 reviews for transitional kindergarten through grade 12 local educational agencies and community colleges. Figure 2 below provides a breakdown of these reviews by their respective types.

### FCMAT Reviews by Type, 2024-25

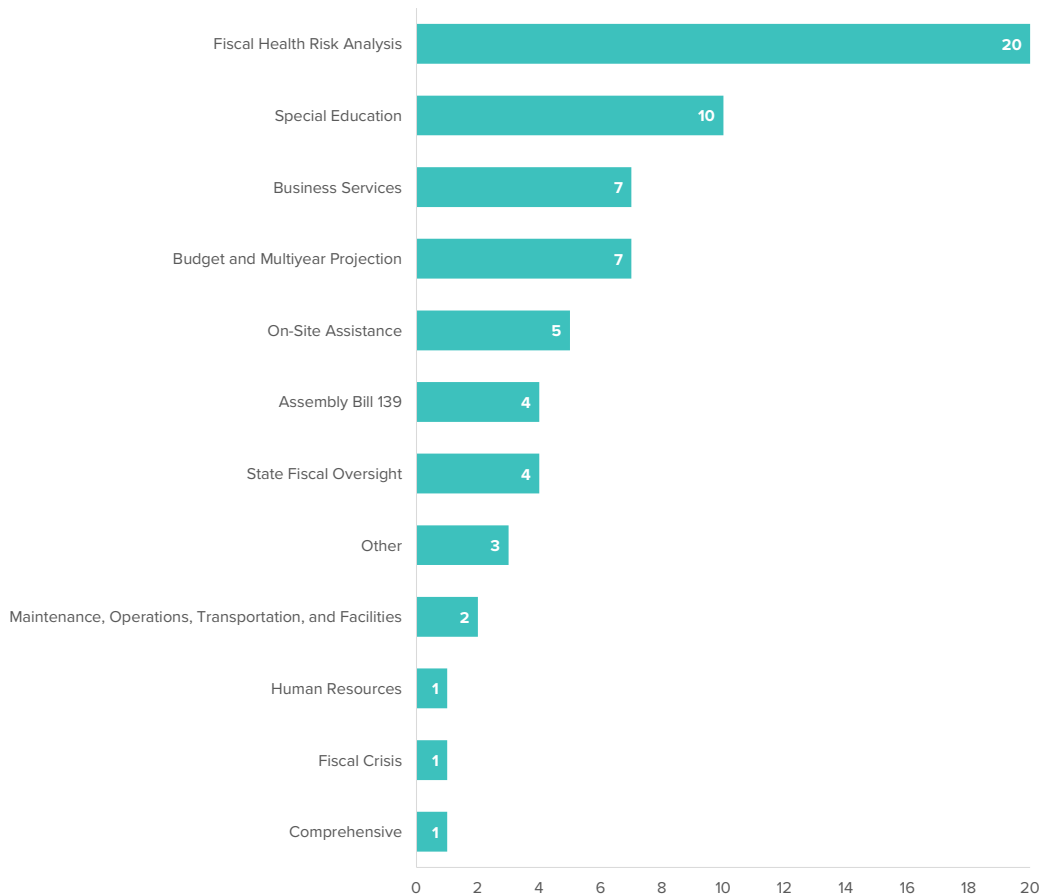


Figure 2. A chart showing the distribution of FCMAT reviews by type, with fiscal health risk analyses and special education reviews representing the largest categories.

**Source:** FCMAT.

**Notes:** Five business services reviews include a human resources component.

One budget and multiyear projection review includes a human resources component.

Six special education reviews include a transportation component.

## Fiscal Status of California Education

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FCMAT's chief executive officer delivers an annual report to the education budget subcommittees of the state Legislature on the status of fiscal oversight and school district solvency. The report examines the overall fiscal health of school districts, county offices of education and community college districts, and highlights ongoing and emerging issues that could affect the finances of California's transitional kindergarten through grade 14 (TK-14) local educational agencies (LEAs). (Note: Charter schools are not subject to the fiscal status monitoring and reporting addressed in this report.)

In addition, FCMAT periodically prepares reports for state agencies and legislative staff to provide insights into fiscal status trends throughout the year.

### School Districts and County Offices of Education

Overall, California school districts maintained strong fiscal health through 2024-25, though signs of weakening stability have begun to emerge. While the tracking and reporting of interim report certifications is well publicized, less visibility exists around budget disapprovals, downgrades in interim certifications, and designations of "lack of going concern." FCMAT considers each of these indicators critical data points for school districts and county offices.

To improve understanding of fiscal distress conditions, FCMAT began tracking and reporting this information in 2018-19, including the successive nature of certain fiscal status designations. This work continues as part of FCMAT's commitment to supporting fiscal stability in school districts and county offices.

Following initial budget adoption, each school district and county office is required to file two reports indicating the status of its financial health. The first interim report is due December 15 for the period ending on October 31, and the second interim report is due in mid-March for the period ending on January 31. Both filings must include financial results for the covered period and fiscal projections for the remainder of the current fiscal year and the two subsequent years. Each filing also requires a self-certification by the LEA's governing board, which is reviewed and either affirmed or changed by the county superintendent of schools. For county offices and the state's seven single-district counties, the superintendent of public instruction (SPI) performs this oversight role.

These certifications are based on current projections and assess a TK-12 LEA's ability to meet its financial obligations for the current and two subsequent fiscal years. A positive certification means the LEA is expected to meet its obligations in all three years. A qualified certification signals the LEA may be unable to do so in the current or one of the two subsequent years. A negative certification indicates the LEA will not be able to meet its obligations in the current or following year.

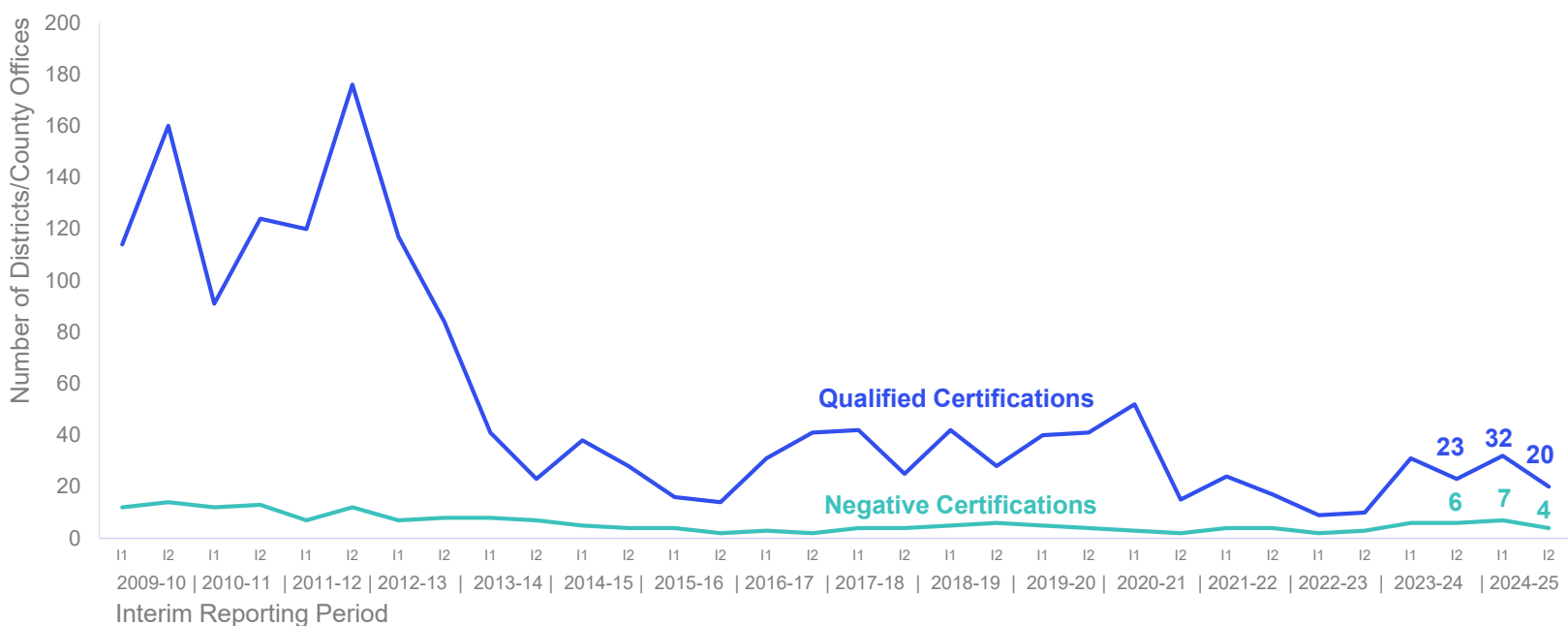


Figure 3. Graph showing the number of school districts and county offices with qualified and negative interim report certifications from 2009-10 through 2024-25.

**Sources:** First and second interim reports 2009-10 — 2024-25.

**Note:** Data as of August 4, 2025.

As shown in Figure 3 above, the number of school districts and county offices with qualified certifications at the second interim reporting period in 2024-25 was slightly lower than in 2023-24. This includes two school districts downgraded by their county superintendents from positive to qualified. Similarly, the number of school districts and county offices with negative certifications during the same period also decreased compared to the prior year.

The number of qualified certifications is influenced primarily by current economic conditions and the state budget, while the number of negative certifications — historically stable year over year — is driven by longer-term structural issues within LEAs.

Table 6 below shows the seven school districts with negative certifications at the first and/or second interim reporting periods in 2024-25. Of these, four certified as negative at both interim reporting periods.

**Table 6. School Districts with Negative Certifications, 2024-25**

County	School District	1st	2nd
Alameda	Hayward Unified	X	
Alameda	Oakland Unified	X	
San Francisco	San Francisco Unified	X	X
Plumas	Plumas Unified	X	X
Siskiyou	Dunsmuir ESD	X	X
Siskiyou	Weed Union ESD	X	X
Siskiyou	Yreka Union SD	X	

**Sources:** First and second interim reports 2024-25.

In 2024-25, 31 school districts and one county superintendent certified as qualified at the first interim reporting period, an increase of one from the prior year. Of the 19 school districts that certified as qualified at the second interim, nine had also certified as qualified at the first interim, indicating that roughly half took the actions necessary to stabilize their fiscal condition between reporting periods. The county superintendent that certified as qualified at first interim also certified as qualified at second interim. Table 7 below shows the school districts and county office with qualified certifications.

**Table 7. School Districts and County Office of Education with Qualified Certifications, 2024-25**

County	School District/County Office	1st	2nd
Alameda	Fremont Unified	X	
Alameda	Hayward Unified		X
Alameda	Livermore Valley Joint Unified	X	
Alameda	Oakland Unified		X
Alameda	Pleasanton Unified	X	
Amador	Amador County Office of Education	X	X
Amador	Amador County Unified	X	X
Calaveras	Calaveras Unified	X	X
Contra Costa	San Ramon Valley Unified		X
Del Norte	Del Norte County Unified	X	
Kern	Semitropic Elementary	X	
Los Angeles	Culver City Unified		X
Los Angeles	Eastside Union Elementary	X	
Los Angeles	Little Lake City Elementary	X	
Madera	Chawanakee Unified		X
Marin	Mill Valley Elementary	X	
Mendocino	Leggett Valley Unified	X	
Mendocino	Potter Valley Community Unified	X	
Mendocino	Willits Unified	X	
Nevada	Nevada Joint Union High	X	
Orange	Saddleback Valley Unified	X	X
Riverside	Coachella Valley Unified	X	X
Sacramento	Sacramento City Unified	X	
San Bernardino	Rialto Unified	X	
San Diego	Mountain Empire Unified	X	X
Santa Barbara	Cuyama Joint Union Unified	X	



County	School District/County Office	1st	2nd
Santa Clara	Alum Rock Union Elementary	X	X
Santa Clara	East Side Union High	X	
Santa Clara	Franklin-McKinley Elementary	X	X
Santa Cruz	Live Oak Elementary	X	
Shasta	Cascade Union Elementary	X	
Shasta	Castle Rock Union Elementary	X	
Shasta	Oak Run Elementary	X	X
Shasta	Millville Elementary	X	
Siskiyou	Happy Camp Union Elementary	X	
Siskiyou	Yreka Union Elementary		X
Solano	Vallejo City Unified	X	X
Sonoma	Forestville Union Elementary		X
Sonoma	Santa Rosa Elementary		X
Sonoma	Santa Rosa High		X
Sonoma	Sonoma Valley Unified		X
Sonoma	Windsor Unified	X	

**Sources:** First and second interim reports 2024-25.

The increase in school districts and the single county office with qualified certifications at the first interim reporting period reflects the ongoing effects of declining enrollment and the exhaustion of one-time, pandemic-era mitigation funds. However, appropriate staffing and budget actions by LEAs, along with a generally positive January budget proposal — even with a lower cost-of-living adjustment (COLA) — helped stabilize fiscal conditions for many LEAs by the second interim reporting period.

Nearly 40% of TK-12 LEAs with qualified certifications at either or both interim reporting periods were small (and, in many cases, tiny), with enrollments below 2,500 students. Four of the seven school districts with negative certifications at both the first and second interim periods were small. Evidence suggests that small districts tend to experience fiscal challenges more quickly when faced with declining enrollment, the depletion of one-time funds, and governance issues.

Examining the successive nature of qualified and negative interim report certifications provides valuable insight into fiscal distress. A qualified status is one of the leading indicators of the state's early warning and oversight system — the Assembly Bill (AB) 1200 (Chapter 1213, Statutes 1991) process. In most cases, TK-12 LEAs with a qualified status require only minor intervention from their county superintendent or the SPI and return to positive status relatively quickly.

FCMAT considers a TK-12 LEA to be at higher risk if it maintains a qualified status for three or more consecutive interim reports within a 12-month period without sufficient improvement to return to positive certification. However, because many factors can influence a qualified certification, FCMAT exercises considerable judgment when determining whether to conduct a [Fiscal Health Risk Analysis](#) (FHRA), considering input from the county superintendent or the SPI as appropriate.

Of the 20 school districts and the county office that certified as qualified at the second interim reporting period, six have had three or more consecutive qualified certifications, as shown in Table 8 below.

**Table 8. School Districts with Three or More Consecutive Qualified Certifications, Past Three Reporting Periods**

County	School District	No. Consecutive Qualified Certifications
Amador	Amador County Office	3
Amador	Amador Unified	3
Riverside	Coachella Valley Unified	3
San Diego	Mountain Empire Unified	4
Santa Clara	Alum Rock Union Elementary	3
Solano	Vallejo City Unified	4

**Sources:** First and second interim reports 2023-24 — 2024-25.

Figure 4 below shows the number of school districts and county offices with consecutive qualified interim report certifications at the second interim reporting period in 2024-25.

#### Qualified Interim Report Certifications, 2024-25

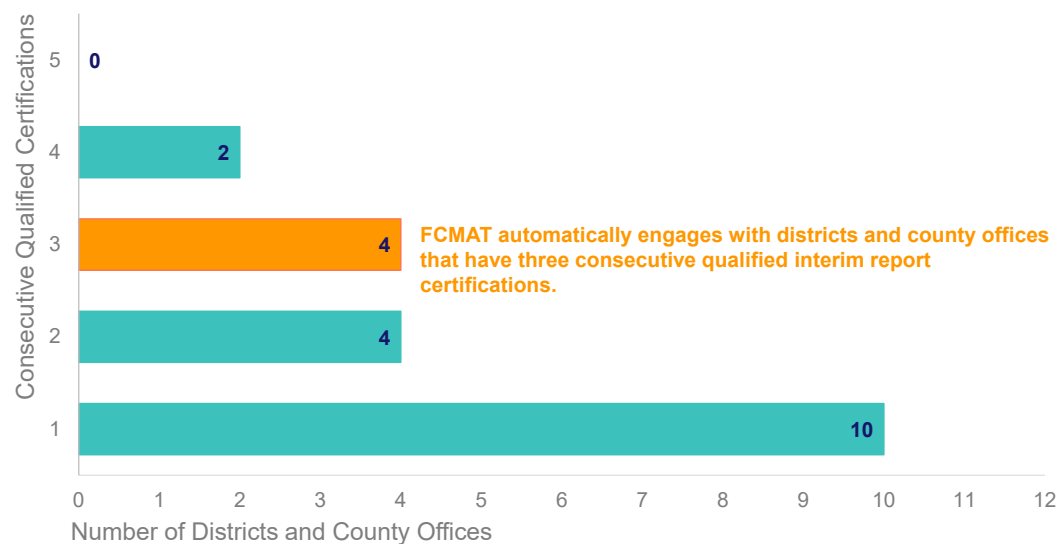


Figure 4. Chart showing the number of school districts and county offices with consecutive qualified interim report certifications in 2024-25.

**Source:** 2024-25 second interim reports.

Among the four school districts with negative certifications in 2024-25, all received consecutive negative certifications, and one received three consecutive negative certifications, as shown below in Table 9. School districts with consecutive negative certifications are of great concern.

**Table 9. School Districts with Consecutive Negative Certifications, 2024-25**

County	School District	No. Consecutive Negative Certifications
Plumas	Plumas Unified	2
San Francisco	San Francisco Unified	3
Siskiyou	Dunsmuir Elementary	2
Siskiyou	Weed Union Elementary	2

**Sources:** First and second interim reports 2023-24 – 2024-25.

Figure 5 below shows the number of school districts with consecutive negative interim report certifications at the second interim reporting period in 2024-25.

**Negative Interim Report Certifications, 2024-25**

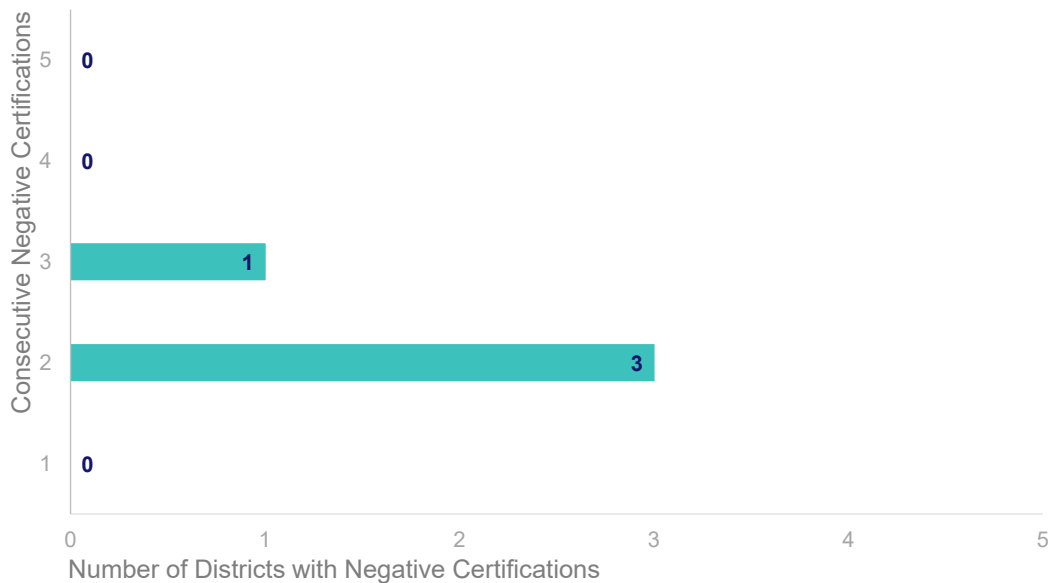


Figure 5. Chart showing the number of school districts by the count of their consecutive negative interim report certifications in 2024-25.

**Source:** 2024-25 second interim reports.

While less visible, other determinations made by county superintendents and the SPI are equally important. Each year, school districts must submit their adopted budgets, multiyear financial projections, cash flow statements, District Certification of Interim Report, School District Criteria and Standards Review, and Local Control and Accountability Plans (LCAPs) by July 1. County superintendents then decide whether to approve, conditionally approve, or disapprove each district's budget.

Following a thorough review, county superintendents must issue an initial determination by September 15. Conditional approval may include requirements that must be resolved by November 8, when all budgets must either be approved or disapproved. The SPI follows a similar process when evaluating budgets for county offices and the state’s seven single-district counties.

As shown in Figure 6 below, one school district budget was disapproved for the 2024-25 fiscal year as of the November 8, 2024 budget adoption reviews. This disapproval triggered the budget review committee process outlined in Education Code (EC) 42127.1 et al. Both the committee and the SPI concurred with the disapproval, and the district’s budget remained disapproved for the entire fiscal year.

### School Districts and County Offices of Education with Disapproved Budgets, 2018-19 — 2024-25

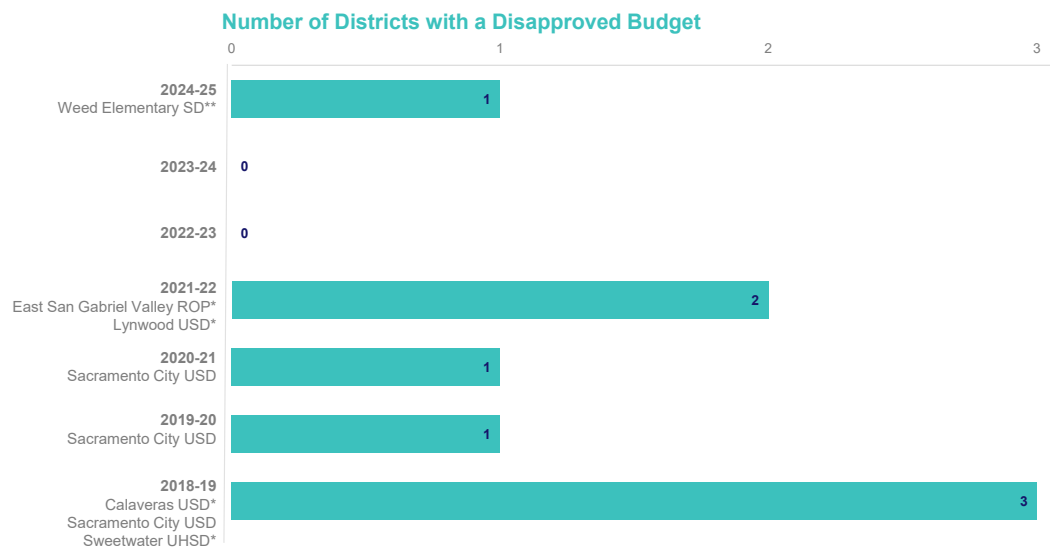


Figure 6. Chart showing the number of school districts and county offices with disapproved budgets each year from 2018-19 through 2024-25.

\*Preliminarily disapproved; ultimately approved by the November 8 deadline.

\*\*Budget review committee sustained county office disapproval, state superintendent disapproved budget.

**Sources:** 2018-19 — 2024-25 adopted budgets and SPI.

**Notes:** This chart excludes school districts with budgets that were disapproved solely because of an unapproved LCAP.

“ROP” is an acronym for regional occupational program.

“SD” is an acronym for school district.

“UHSD” is an acronym for union high school district.

“USD” is an acronym for unified school district.

County superintendents and the SPI have the authority to change a school district’s or county office’s interim report certification if their analysis warrants a different designation. Such changes, commonly referred to as “downgrades,” may shift a certification from positive to qualified, qualified to negative, or even directly from positive to negative. FCMAT views downgrades as a significant indicator of fiscal stability concerns because they signal that the county superintendent or SPI found issues not reflected in the school district’s or county office’s self-assessment.

Figure 7 below shows the school districts and county offices with downgraded interim report certifications between the 2021-22 and 2024-25 fiscal years. The total count of qualified and negative reports includes those certifications downgraded by a county superintendent or the SPI.

### School Districts with Downgraded Interim Report Certifications, 2021-22 — 2024-25

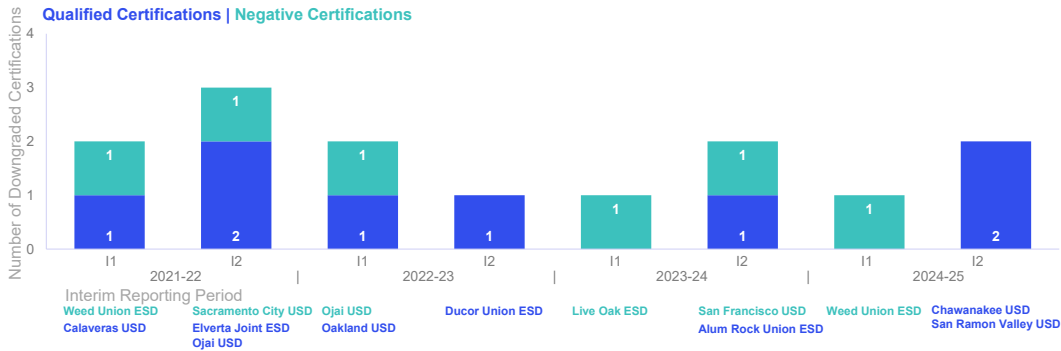


Figure 7. Chart showing the number of school districts with downgraded interim report certifications each year from 2021-22 — 2024-25.

**Sources:** First and second interim reports 2021-22 — 2024-25.

Table 10 below shows the three school districts with downgraded certifications in 2024-25.

**Table 10. School Districts with a Downgraded Certification, 2023-24**

County	School District	Reporting Period	Resulting Status
Contra Costa	San Ramon Valley Unified	Second Interim	Qualified
Madera	Chawanakee Unified	Second Interim	Qualified
Siskiyou	Weed Union Elementary	First Interim	Negative

**Sources:** First and second interim reports 2024-25.

Finally, a county superintendent or the SPI may designate a school district or county office as a “lack of going concern” pursuant to EC 1630 and 42127.6. This designation is functionally similar to a negative interim certification but differs in key ways:

- A lack of going concern designation may be issued at any time during the year, while a negative certification is assigned only during one of the two interim reporting periods.
- Negative certifications primarily result from budget and/or financial projections, whereas lack of going concern designations reflect broader issues affecting the LEA’s financial stability.

A lack of going concern designation must be based on new information, a change in conditions, a finding by an external reviewer that the LEA is at moderate or high risk of intervention under FCMAT’s FHRA tool, or other significant concerns about its financial health.

Figure 8 below shows the school districts and county offices that received lack of going concern designations between 2020-21 and 2024-25.

### School Districts and County Offices of Education with a Lack of Going Concern Designation, 2020-21 — 2024-25

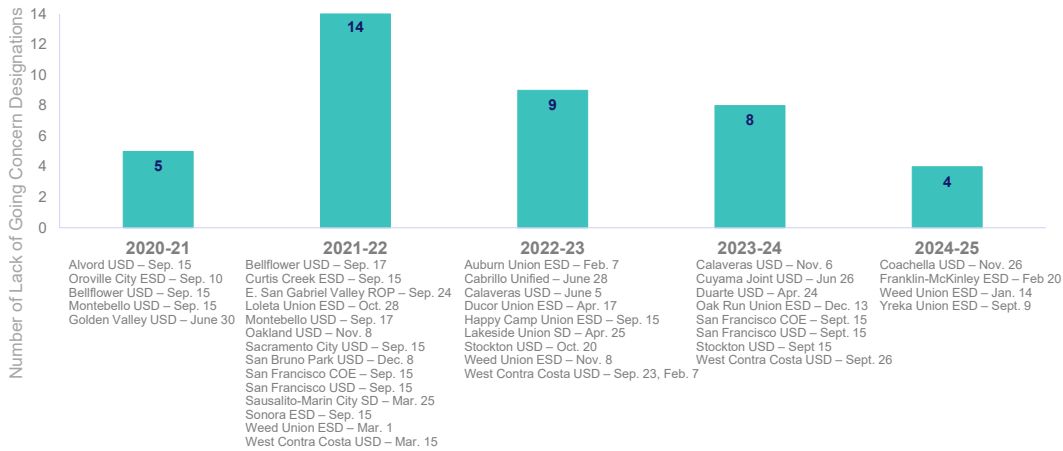


Figure 8. Chart showing the number of school districts and county offices with lack of going concern designations each year from 2020-21 — 2024-25.

**Sources:** SPI and county superintendents.

In 2024-25, four school districts received lack of going concern designations. This designation remains in place until the respective county superintendent or the SPI approves the LEA's budget for the following year. Of the four districts, two received the designation shortly after final approval of their adopted budgets, and one had previously received the same designation within the past four years. Table 11 shows the school districts that received lack of going concern designations in 2024-25.

**Table 11. School Districts with a Lack of Going Concern Designation, 2024-25**

County	School District/County Office	Date Designated
Contra Costa	Franklin-McKinley Elementary	February 20, 2025
Riverside	Coachella Unified	November 26, 2024
Siskiyou	Weed Union Elementary	January 14, 2025
Siskiyou	Yreka Union Elementary	September 9, 2024

**Sources:** SPI and county superintendents.

While it may seem contradictory, the process of approving an LEA's budget and then immediately assigning a lack of going concern designation is an effective way to initiate necessary interventions. This sequence exemplifies the broader nature of the criteria used for a lack of going concern designation compared to the [state Standards and Criteria for Fiscal Solvency](#) applied during budget evaluations. It may also indicate that the county superintendent or the SPI has concerns about the LEA's fiscal stability in subsequent years.



County superintendents and the SPI base their assessments and determinations on data for the current and two subsequent years — a three-year view of the TK-12 LEA's finances. While addressing immediate concerns about the current year indicators is crucial, projected trends cannot be disregarded. Effective decision-making requires a balanced approach that considers both current conditions and long-term financial implications.

In each case — whether involving budget disapproval, a qualified or negative interim report certification, or a lack of going concern designation — county superintendents and the SPI are required to provide both assistance and oversight to help TK-12 LEAs alter negative trends and regain fiscal stability. They have access to a range of intervention tools, from required actions to any necessary measures that will ensure the LEA meets its financial obligations. However, the most effective interventions occur when an LEA recognizes that it has a problem and fully cooperates with its oversight agency and most important partner: the county superintendent or the SPI.

The state's current oversight system for school districts and county offices, commonly referred to as the AB 1200 process, incorporates both required and discretionary elements. FCMAT often describes this as “the art and science of AB 1200.” Within their oversight and intervention roles, county superintendents and the SPI have discretionary authority, but the system relies on cooperation between the LEA and its oversight agency. Success depends on sharing accurate, timely data and jointly pursuing a mutually agreed-upon course to restore fiscal stability.

## **Community College Districts**

The oversight and reporting system for California's community college districts differs from that of traditional TK-12 LEAs. The California Community Colleges Chancellor's Office has implemented [Fiscal Forward](#), a fiscal resiliency portfolio. This initiative recognizes the significance of fiscal health, governance and accreditation. The cornerstone of Fiscal Forward is prevention through early engagement and technical assistance.

Fiscal Forward provides financial planning resources, promotes governance best practices, and offers customized training and support to college districts. One key component, Fiscal Forward Desk Sessions, helps districts understand their responsibilities related to financial reporting, audit compliance, and adherence to Title 5, Section 58311 of the California Code of Regulations – Principles of Sound Fiscal Management. These sessions also address fiscal monitoring triggers and interventions, operational efficiency metrics, and the use of data-informed practices to guide strategic enrollment management, budget development, and institutional planning.

The Chancellor's Office also presents an annual fiscal health and resiliency monitoring update to the Board of Governors. This report outlines procedures for monitoring and evaluating the financial soundness of community college districts, with the primary goal of preventing the need for emergency appropriations. The report draws on existing data, including audit, budget and financial reports, to identify potential risks to college districts' financial viability.

Based on monitoring results, or in response to a college district's request, the chancellor has the authority to:

- **Provide College Finance and Facilities Planning Monitoring:** The College Finance and Facilities Planning (CFFP) Division may place the district on an internal monitoring list to evaluate the severity of its fiscal risks and determine appropriate interventions.
- **Provide Technical Assistance:** CFFP staff may engage directly with the district's chief executive officer and chief business official to discuss identified fiscal risks and provide technical assistance. The Chancellor's Office can allocate state-funded resources through FCMAT and its partnership with the Institutional Effectiveness Partnership Initiative to support this work.
- **Appoint a Fiscal Monitor and Provide Customized Technical Assistance:** The Board of Governors and the chancellor may appoint a fiscal monitor to regularly report on the district's progress in resolving identified fiscal risks and deficiencies. Additional, tailored technical assistance is offered to districts with an appointed fiscal monitor.
- **Mandate District Actions:** When a district makes minimal progress in addressing fiscal health risks, the Board of Governors may prescribe specific actions with required timelines. Failure to comply with these directives could trigger increased oversight.
- **Appoint a Special Trustee or Trustee Team:** If a district fails to achieve fiscal stability, the chancellor may appoint a special trustee or trustee team to assume management responsibilities. This action authorizes the chancellor to assume and delegate board powers and duties as necessary for district management.
- **Authorize a FCMAT FHRA, Review or Audit:** FCMAT's FHRA tool evaluates a community college's fiscal health and risk of insolvency in the current and two subsequent fiscal years. FCMAT also provides management assistance for community colleges and districts.

The Chancellor's Office conducts fiscal monitoring using the following risk assessment factors:

- Financial status analysis.
- Audit report analysis.
- Accreditation issues.

- Late or missing compliance reports.
- Executive leadership turnover.
- Media attention.
- Whistleblower complaints.

Based on its most recent Fiscal Health Resiliency Monitoring assessment, which draws on 2023-24 audit, budget, and financial reports, the Chancellor's Office identified the two community college districts listed in Table 12 as being at moderate risk for fiscal insolvency.

**Table 12. Community College Districts at Moderate Risk for Fiscal Insolvency, 2023-24**

**Districts at Moderate Risk  
(Total Risk Score Between 30-39)**

San Diego Community College District

Santa Clarita Community College District

**Source:** California Community College Chancellor's Office.

No districts were identified as high risk for fiscal insolvency based on the Chancellor's Office 2023-24 Fiscal Health Resiliency Monitoring assessment.

FCMAT has developed an [Operational Standards Self-Assessment](#) tool to help college districts best serve their respective communities within the conventional funding provided by the state and other traditional ongoing resources. The tool consists of 107 questions aligned with the four overarching standards established by the Accrediting Commission for Community and Junior Colleges. Its findings provide a foundation for further investigations, enabling districts to better align their operations with the intent of statewide funding.

Although the tool is not yet widely adopted, FCMAT's hope is that its use will become standard practice. To date, no published tracking tool is commonly used by college districts. The use of such a tool is essential for identifying institutional practices that distinguish districts but may also contribute to fiscal distress.

## Reserve Levels

The size of reserves is largely determined by the governing board of each TK-14 LEA. Although the state sets an expectation of a minimum level of unassigned reserves for TK-12 school districts ranging between 1-5%, depending on LEA size, national best practice recommends a dramatically higher local reserve level of 17%.

Setting reserve levels requires balancing the allocation of funds to support current educational programs with the need to safeguard against potential revenue shortfalls, cost increases or unexpected needs. A crucial factor influencing this decision is the LEA's risk tolerance: school districts and county offices with higher tolerance for risk often maintain lower reserve levels, while

those that are more risk-averse tend to maintain higher balances. Similarly, smaller districts tend to maintain higher reserve percentages, whereas larger districts typically operate with lower percentages.

To some extent, local reserve levels must also be considered alongside state reserve levels, particularly when there is an elevated risk of economic contraction or state budget challenges. This is especially relevant heading into 2025-26 and the following two years, when the state is expected to rely heavily on its “rainy day” reserve, depleting it at the end of 2025-26. This reliance underscores the importance of prudent local reserves, which serve as the first line of defense against potential revenue declines. In recent years, LEAs have benefited from stable state funding because the state maintained strong reserves. With those reserves expected to be eliminated, LEAs may need to reassess their own reserve levels.

Strong reserves give LEAs greater flexibility, more options, and protection for both the agency and its partners. They allow for long-term financial planning, the development of exit strategies to reduce dependence on expiring one-time funds, and the prevention of fiscal crises. Reserves also support cash management by ensuring sufficient liquidity to cover deferrals or delays in state or federal apportionments. For example, the 2025-26 state budget includes a \$1.9 billion deferral from June 2026 to July 2026, and recent delays — and potential reductions — in federal funding may also need to be mitigated using fund balances or cash reserves.

Overall, California school districts currently maintain stronger local reserves than during the Great Recession. Figure 9 below compares average reserve levels for school districts in 2007-08 and 2019-20 through 2023-24, showing that reserves have remained relatively flat over the past three years. While these averages provide a useful metric, reserve levels vary significantly: some school districts maintain only the state-required minimum, while others hold much stronger reserves.

### School District Average Reserve Levels, 2007-08 and 2019-20 — 2023-24

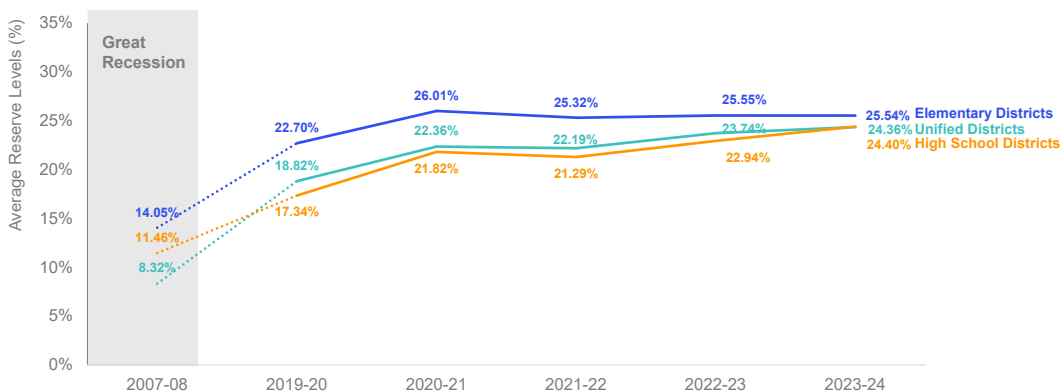


Figure 9. Graph showing the average reserve levels across school districts in 2007-08 and 2019-20 — 2023-24.  
**Sources:** Unaudited actual financial reports 2007-08 and 2019-20 – 2023-24.

Pursuant to EC 42127 and 42127.01, the statutory limitation on school district reserves was triggered in 2022-23 for the 2023-24 fiscal year due to the balance in the Public School System Stabilization Account. The 10% cap is measured as a percentage of total expenditures, transfers out, and other uses in the combined general fund and special reserve fund for other than capital outlay projects.

Fewer than half of all TK-12 LEAs are subject to this 10% cap on combined assigned or unassigned general purpose ending balances. Small school districts (average daily attendance [ADA] below 2,501), community-funded districts, county offices and charter schools are exempt from the cap. For more information, see the fiscal alert at [fcmat.org](https://fcmat.org). (Note: The reserve cap is not in effect for the 2024-25 or 2025-26 fiscal years and is unlikely to apply in 2026-27 because of reduced or depleted balances in the state's stabilization account following withdrawals to support TK-14 funding levels.)

Figure 10 below shows community college districts' statewide average funding balances, based on the annual financial and budget reports (CCFS-311) for 2023-24 and preceding years. [Memorandum FS 22-03](#) outlines the Chancellor's Office's recommendation that college districts adopt policies and practices consistent with the [Budgeting Best Practices](#) published by the Government Finance Officers Association (GFOA). The Chancellor's Office also recommends that college districts implement formal policies to maintain sufficient unrestricted reserves, with a suggested minimum of two months' worth of total general fund operating expenditures (17%).

### Community College Reserve Levels, 2017-18 — 2023-24

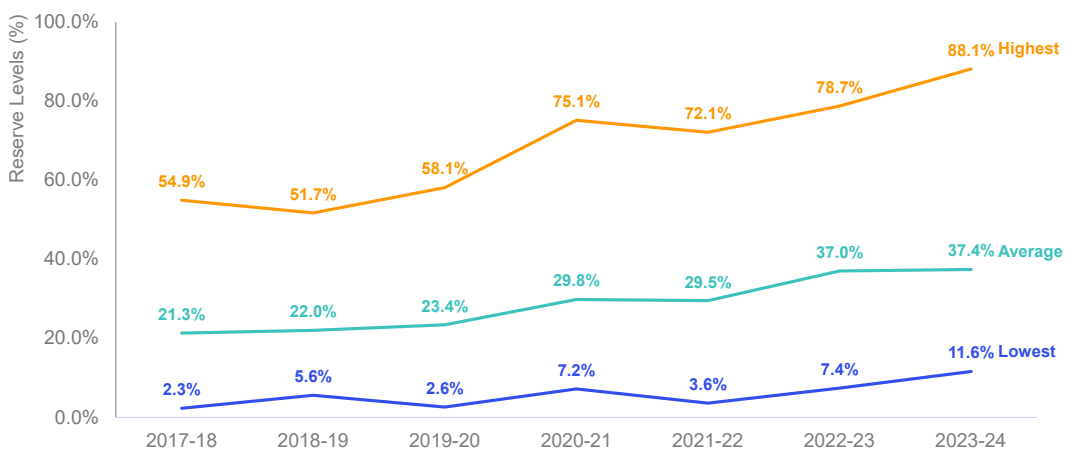


Figure 10. Graph showing reserve levels across community college districts from 20017-18 — 2023-24.

**Sources:** Annual financial and budget reports (CCFS-311) 2017-18 — 2023-24.

**Notes:** CalBright College is included in this data.

Reserves include planned capital outlay, certain estimated liabilities and other purposes beyond reserves for economic uncertainties.

Reserve levels expressed as percentages differ between school districts and community college districts. For school districts, the percentage is calculated as the unrestricted ending fund balance for the General Fund, plus the ending balance for the Special Reserve for Other Than Capital Outlay Projects (Fund 17) in relation to the total general fund expenditures and uses. For college districts, it represents the unrestricted general fund net ending fund balance as a proportion of unrestricted general fund expenditures.

## **Status of Receivership Districts**

The preceding discussion outlines the results of the early warning system monitoring for school districts and county offices, and the monitoring of community colleges. When an LEA is identified as fiscally distressed, the appropriate oversight agency intervenes to help the LEA assess its situation, determine corrective actions, and implement steps to restore financial stability. If these interventions are unsuccessful or there is insufficient time for them to take effect, the LEA may progress to cash insolvency — a point at which it lacks sufficient cash resources to meet payroll obligations and has exhausted all other liquidity or borrowing options. At that stage, the LEA may require an emergency state apportionment, resulting in state receivership.

In late 2024, the Plumas Unified School District alerted both the California Department of Education (CDE) and FCMAT of reporting errors in its budget and cash resources that would likely leave it unable to meet financial obligations in the coming months. This followed consecutive positive certifications.

Following FCMAT's analysis, it was determined that the district would experience cash insolvency by August 2025 and lacked sufficient time to take corrective action. The district had already borrowed \$10 million from internal sources and was unable to repay the amount as required by statute.

On April 29, 2025, the district's governing board formally requested the state's assistance. In response, the state approved an emergency apportionment of up to \$20 million and provided receivership through Section 98 of the education omnibus budget trailer bill, [AB 121 \(Chapter 8, Statutes of 2025\)](#), signed on June 27, 2025. This preventable situation marks the first time an LEA has required an emergency apportionment since 2012. For more information on the Plumas Unified School District receivership, visit [www.fcmat.org/plumas](http://www.fcmat.org/plumas).

The Vallejo City Unified School District made its final payments on its 2004 and 2007 emergency apportionments in August 2024. The district exited receivership in June 2025 after completing its fiscal systems audit.

In 2025, the Oakland Unified School District prepaid the remaining balance on its 2003 and 2006 emergency apportionments, exiting receivership.



As of June 30, 2025:

- Inglewood Unified School District remains in the first phase of state receivership, with a county administrator governing the district in lieu of a local board and superintendent. In recent years, the district has made significant progress in implementing the recommendations from its annual comprehensive reviews and is moving toward the transition from a county administrator to a county trustee, with full restoration of the local board's governing authority. In its most recent [comprehensive report](#), issued July 23, 2025, the district met the minimum requirements in governance and community relations, personnel management, and pupil achievement. It is very close to meeting the minimum standards in facilities management and has also made notable strides in financial management. Approximately \$16.8 million remains outstanding from the district's 2012 emergency apportionment of \$29 million, with final payment due in November 2034.
- South Monterey County Joint Union High School District remains under state receivership with approximately \$3.7 million outstanding on its 2009 and 2010 emergency apportionments totaling \$13 million. Final payment is due in October 2026.
- Compton Community College District remains under state receivership for its 2006 \$30 million emergency apportionment, with final payment due in June 2028.

For more information:

- **Early warning system monitoring:** see [Overview of FCMAT's Work Part 4 – Management Assistance](#).
- **History of school district receiverships:** visit "[California State Emergency Loan Recipients](#)."
- **Receivership:** see [Overview of FCMAT's Work Part 1 – Fiscal Crisis in School Districts](#).
- **Fiscal crises in community colleges:** see [Overview of FCMAT's Work Part 5 – Assembly Bill 139 \[Chapter 620, Statutes of 2001\] Reviews, Community Colleges and Other Work](#).

## Challenges

Responsibility for fiscal stability lies first and foremost with the governing boards of school districts, community college districts, and county offices. Maintaining stability requires careful monitoring of both statewide and local forecasts and trends. Periods of strong funding environments have provided opportunities for LEAs to address structural deficits. However, for those that have not resolved these deficits, the challenge of restoring fiscal health will only intensify as revenues soften and expenditures continue to rise.

The forecasted multibillion-dollar drop in state revenues for 2019-20 due to the COVID-19 pandemic never fully materialized. In fact, TK-14 public education institutions experienced unprecedented revenue increases during 2019-20, 2020-21 and 2021-22. Much of this funding, however, was one-time in nature and began expiring in 2023-24, with the added federal resources fully expiring in early 2024-25.

Despite numerous state revenue challenges, the enacted 2025-26 budget maintains the historic investments that began in 2021-22, benefiting most LEAs. However, new investments are few and relatively small. School districts, county offices and community college districts must now make strategic decisions about fund allocation.

While many LEAs have faced minimal financial obstacles in providing essential services to students in recent years, this is changing rapidly as state revenues normalize and COLA allowances fall below annual increases in fixed costs. The 2024 presidential election has also introduced a dramatic shift in the philosophy of how the federal government supports elementary, secondary, and higher education. Persistent challenges — including workforce shortages and declining enrollment — further strain fiscal stability.

Moreover, funding sources are not disbursed all at once or monthly, making cash flow forecasting, monitoring, and management essential for aligning resources with program implementation. This need is heightened by the 2025-26 state budget's \$1.9 billion in state-level apportionment deferrals, requiring LEAs to be especially diligent in managing cash.

FCMAT anticipates that 2025-26 to 2027-28 local budgets will be shaped by:

- Average statutory COLA projected in the 2-4% range.
- Continued risks to state revenues that directly affect Proposition 98 funding levels.
- Ongoing extraordinary expenses to support pandemic-related learning recovery, social-emotional needs, and anticipated immigration enforcement impacts in communities.
- Persistent cost pressures from inflation; while inflation has peaked, prices remain elevated and slow to decline.
- Ongoing enrollment losses and the resulting impacts on ADA.
- Material decreases or elimination of federal funding for long-standing programs.
- Declining reserve levels at both local and state levels.

In this environment, diligent multiyear financial planning, strong cash management practices, and strategic reserve level management are essential. Governance teams for school districts, county offices, and community college

districts — along with county superintendents and the Chancellor's Office — must insist on timely, accurate reporting supported by strong analytical practices.

Key local and statewide fiscal and policy issues requiring near-term attention include:

- Declining enrollment.
- Student attendance levels.
- Local reserve levels.
- Long-term public employee pension costs.
- Employee health benefit costs.
- Long-term employee compensation.
- Potential impacts of immigration enforcement activities.
- More historically normal annual COLAs.
- Permanent pandemic-related operational changes.
- Statewide system of support for TK-12 LEAs.
- Property and liability insurance coverage, availability and affordability.
- Underinsured and uninsured tort obligations from historical childhood sexual assault claims.

For most school districts, county offices, and many classroom-based charter schools, declining enrollment introduces additional complexity and adverse financial impacts. When a TK-12 LEA loses revenue due to declining enrollment, it can typically reduce only 30-40 cents of direct service expenditures for every dollar lost, requiring additional expenditure reductions to maintain fiscal stability.

While the pandemic accelerated enrollment declines and directly affected attendance rates, this trend is not new and is expected to continue. Statewide TK-12 enrollment is projected to decrease by 10% over the next decade. The implementation of universal transitional kindergarten has partially offset this trend, accounting for over 175,000 students in 2024-25.

California has also experienced a net population decline for the first time in history, influenced by lower birth rates, higher death rates, and net migration out of the state. The population growth rate between 2010 and 2020 (5.8%) was less than half the rate of the prior decade (14.8%). Forecasts project a further population decline in the late 2020s, followed by gradual growth in 2030 and continuing through 2060.

The 2025-26 state budget relies heavily on one-time resources — primarily withdrawals from the Public School System Stabilization Account and the use of deferrals — to meet ongoing obligations. The state expects this reliance to diminish in the out-years as recurring personal income tax revenues increase and obligations from prior one-time appropriations decline.

However, both the Legislative Analyst's Office and the Department of Finance project operating deficits for each of the next three years. This creates pressure between the Proposition 98 and non-Proposition 98 sides of the budget and limits the state's ability to grow its investments. The pressure will increase substantially once recent federal cuts to Medicaid (Medi-Cal) and other safety net programs are fully realized.

While TK-14 LEAs have many resources and tools — including strong reserves — to weather the current period of contracting revenues, these buffers are finite. As noted earlier, small districts face greater hurdles and have fewer options to mitigate the impacts.

Separate from broader economic factors, state budget stability, or local governance and LEA financial conditions, adjudicating past cases of childhood sexual assault (CSA) has a significant fiscal impact on TK-12 LEAs. Liability insurance is heavily affected by the availability, coverage limits, and affordability of protection against such claims. It is estimated that nearly half of every liability insurance premium dollar charged by TK-12 LEA risk partners is attributable to CSA.

Because most TK-12 LEAs participate as members and owners of public entity risk pools that provide layered coverage, they are financially responsible for making these pools whole. This obligation results in retroactive premiums and special assessments imposed on current and/or former members to cover unanticipated past claims. These assessments are levied in addition to annual premiums, and some risk pools have issued multiple, overlapping special assessments. (See FCMAT's report: [\*Childhood Sexual Assault: Fiscal Implications for California Public Agencies.\*](#))

## Recent Legislative Action on Fiscal Oversight

The education omnibus budget trailer bill (AB 121) accompanying the 2025-26 state budget includes several new provisions requested by FCMAT to strengthen fiscal oversight of school districts and county offices.

Key changes include:

- **Penalties for noncompliance:** Establishes penalties for failing to adopt an LCAP and missing various deadlines (EC 1631, 42128, 42129 and 52065.1, Sections 4, 25, 26 and 49).
- **Audit report deadlines:** Limits extensions for filing annual audit reports (EC 41020.2; Section 17 of AB 121).
- **Oversight conformity:** Aligns oversight provisions for school districts and county offices (EC 1622; Section 1 of AB 121).
- **Progressive intervention:** Adds criteria for advancing through progressive intervention steps when an LEA is designated as a lack of going concern (EC 1630 and 42127.6; Sections 3 and 24 of AB 121).

All provisions took effect immediately upon signing of the budget trailer bill on June 27, 2025.

## FCMAT/CSIS Appropriations for 2024-25

The Fiscal Crisis and Management Assistance Team's (FCMAT's) appropriations for the 2024-25 fiscal year are shown in the Table 13 below.

**Table 13. FCMAT Appropriations, 2024-25**

Description	Site	Beginning Balance	Revenue/ Sources	Expenditures/ Uses	Ending Balance
FCMAT Services and Operations	270	\$-	\$6,040,176	\$6,040,176	\$-
Product Development, Professional/ Staff Development and Training	271	\$-	\$2,477,473	\$2,477,473	\$-
Special Technical Assistance/AB 1840	284	\$97,574	\$-	\$-	\$97,574
Education Audit Appeals Panel	274	\$200,536	\$42,000	\$25,456	\$217,080
COE Reimbursement for AB 139	277	\$301,574	\$871,000	\$447,300	\$725,274
COE Reimbursement for AB 1200 Oversight	281	\$350,608	\$115,000	\$-	\$465,608
Comprehensive Reviews	273	\$194,721	\$420,000	\$468,962	\$145,759
Community College Reviews	276	\$66,813	\$80,216	\$62,933	\$84,096
FCMAT Reserves	279	\$7,074,771	\$155,200	\$857,527	\$6,372,444
<b>Total</b>		<b>\$8,286,597</b>	<b>\$6,638,362</b>	<b>\$6,817,124</b>	<b>\$8,107,835</b>

**Source:** Kern County Superintendent of Schools, as administrative agent for FCMAT.

**Note:** Unaudited data as of September 16, 2025.

The California School Information Service's (CSIS's) appropriations for the 2024-25 fiscal year are shown in Table 14 below.

**Table 14. CSIS Appropriations, 2024-25**

Description	Site	Beginning Balance	Revenue/ Sources	Expenditures/ Uses	Ending Balance
CSIS Operations	267	\$774,314	\$8,834,393	\$8,289,306	\$1,319,401
ED-Data - Maintenance and Operations	275	\$8,865	\$374,000	\$382,116	\$749
SACS - Maintenance and Operations	282	\$1,840,875	\$3,920,000	\$3,688,336	\$2,072,539
CSIS LEA's	272	\$3,272,847	\$168,133	\$9,454	\$3,431,526
Marin Partnership	283	\$-	\$94,791	\$94,791	\$-
Crade to Career	285	\$2,671	\$-	\$-	\$2,671
<b>Total</b>		<b>\$5,899,572</b>	<b>\$13,391,317</b>	<b>\$12,464,003</b>	<b>\$6,826,886</b>

**Source:** Kern County Superintendent of Schools, as administrative agent for FCMAT.

**Note:** Unaudited data as of September 16, 2025.

### Acronyms and Abbreviations Used

AB – Assembly bill.

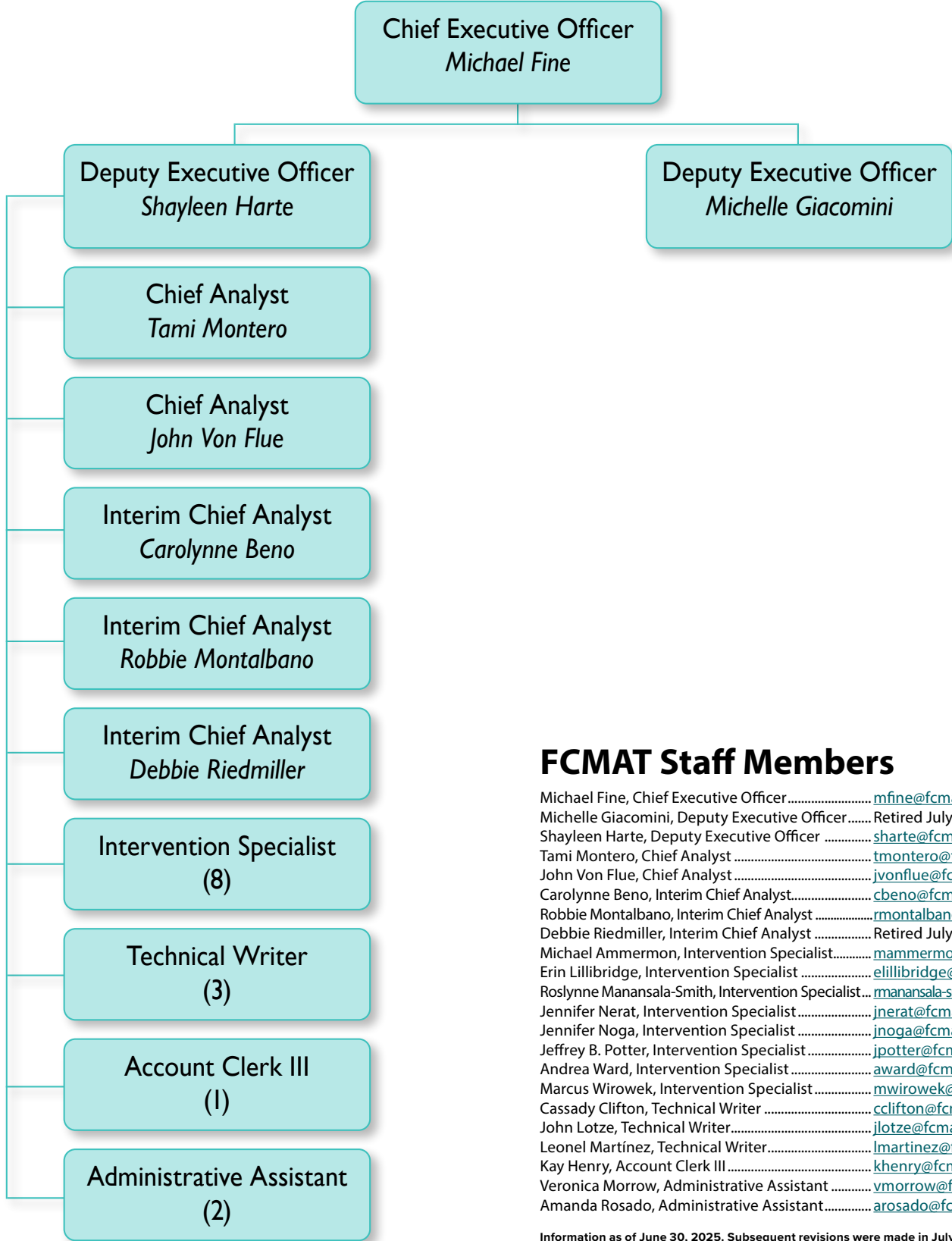
COE – County office of education.

Ed-Data – Education-Data.

LEAs – Local educational agencies.

SACS – Standardized Account Code Structure.

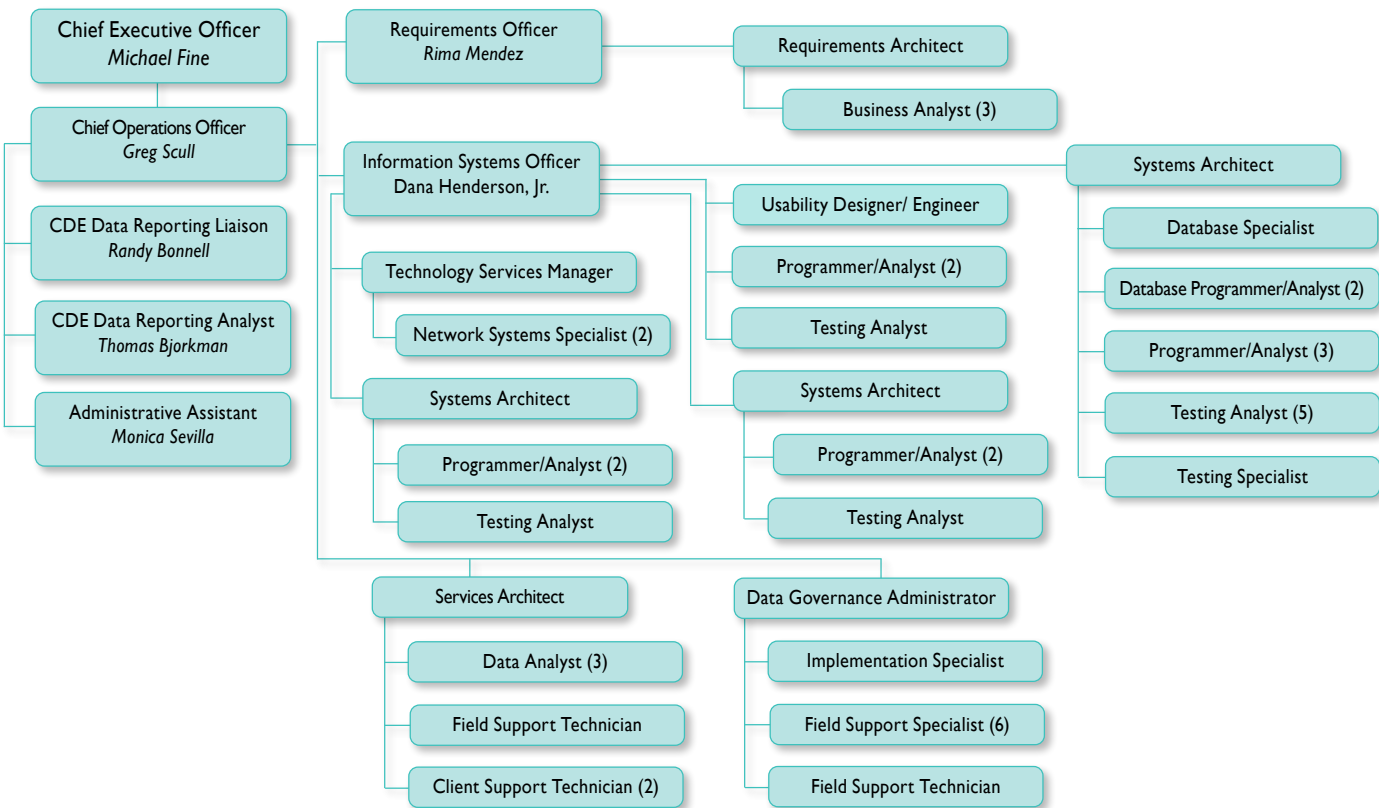
# FCMAT Organizational Structure



Information as of June 30, 2025. Subsequent revisions were made in July 2025.



# CSIS Organizational Structure



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## FCMAT Governing Board (cont.)

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## FCMAT Governing Board (cont.)

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### **FCMAT ADMINISTRATIVE AGENT**

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#### **Information as of June 1, 2025.**

#### **Acronyms and Abbreviations Used**

Ave. – Avenue.

Blvd. – Boulevard.

CEO. – Chief executive officer.

COE – County office of education.

CSS – County superintendent of schools.

ESD – Elementary school district.

Ext. – Extension.

FCMAT – Fiscal Crisis and Management Assistance Team.

RIMS – Riverside, Inyo, Mono, San Bernardino.

SD – School district.

St. – Street.

Supt. – Superintendent.

**Fiscal Crisis and Management Assistance Team**

**California School Information Services**

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Phone: (661) 636-4611

[www.fcmat.org](http://www.fcmat.org)

[csis.fcmat.org](http://csis.fcmat.org)