

## About FCMAT

The Fiscal Crisis and Management Assistance Team (FCMAT) was created by legislation in 1991 as an independent and external state agency. FCMAT's mission is to assist California's K-14 local educational agencies (LEAs) to identify, prevent and resolve financial, operational and data management challenges by providing management assistance and professional learning opportunities.

FCMAT's services are used not only to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials, and help create efficient organizational operations.

FCMAT's data management services help LEAs meet state reporting responsibilities, improve data quality and inform instructional program decisions.

FCMAT's support has evolved based on the changing needs of K-14 LEAs and the implementation of major educational reforms.

Since its inception, FCMAT has performed more than 1,400 reviews for LEAs, including K-12 school districts, county offices of education, community colleges and charter schools. Eighty percent of FCMAT's work is the result of an LEA inviting FCMAT to perform proactive preventive services or professional learning. Twenty percent of FCMAT's work is a result of assignments by the state Legislature and oversight agencies to conduct fiscal crisis intervention, including fiscal health risk analyses (FHRAs) and extraordinary audits per Education Code Section 1241.5.

FCMAT is funded through appropriations in the state budget and modest fees to requesting agencies.

## Management Assistance and Crisis Intervention

FCMAT may be invited into a county office of education, school district, charter school or community college to provide management assistance related to the fiscal health of the local educational agency (LEA), improve operations, or provide on-site assistance or professional learning. FCMAT can also be assigned by the Superintendent of Public Instruction (SPI), the county superintendent of schools, the California Community Colleges Board of Governors or the state Legislature to provide assistance with a fiscal crisis or management challenge.

Based on the 2018-19 Budget Act, FCMAT also can engage automatically with an LEA to conduct a fiscal health risk analysis (FHRA) to determine the LEA's level of risk for insolvency if the LEA has any of the following: a disapproved budget; a negative interim report certification; three



consecutive qualified interim report certifications; a downgrade of an interim certification by the county superintendent; or a "lack of going concern" designation by the county superintendent.

When a request or assignment is received, FCMAT works closely with the LEA to define the scope of work, assemble a team, conduct on-site fieldwork and provide a written report with findings and recommendations to help identify and resolve issues, overcome challenges and plan for the future.

## FCMAT Resources

### Projection-Pro Software

[Projection-Pro](#) is a free online multiyear financial projection software service built from the ground up for California's local educational agencies, including school districts, county offices of education, charter schools and oversight agencies.

The software is designed to build a multiyear and cash flow projection based on best practices and statewide assumptions. The initial data the software generates will contain many elements of a quality projection. LEAs then customize the projection with local information to produce a complete projection. LEAs can use the results in preparing budgets, interim reports and year-end financial reports, and in performing "what if" scenarios for collective bargaining, LCAP planning and other analyses.

### Special Education Efficiency Tool

FCMAT has developed an [efficiency tool for special education](#) expenditure and contribution trends, enabling district business offices (and county offices conducting reviews) to quickly assess their monitoring of contribution rates, identification rates, staffing/caseload analysis and NPS/NPA costs.

### K-12 District and Charter LCFF Calculator

The K-12 District and Charter [Local Control Funding Formula \(LCFF\) Calculator](#) and associated resources continue to reflect FCMAT's committed support to users related to the LCFF. FCMAT is nearing completion of a long-awaited county office of education LCFF Calculator designed specifically for county office revenue forecasts; it is scheduled to be released in March 2022.

## Fiscal Health Risk Analysis

FCMAT has developed the [Fiscal Health Risk Analysis](#) as a tool to help evaluate an LEA's fiscal health and risk of insolvency in the current and two subsequent fiscal years. Versions are available for K-12, charter schools, and for community colleges. Each section of the analysis covers key aspects of organizational health.

## Indicators of Risk or Potential Insolvency

FCMAT has compiled the list of [indicators of risk or potential insolvency](#) to help K-12 schools, charter schools and community college districts recognize indicators that may eventually contribute to insolvency and loss of local control. The existence of any one of the indicators increases risk and the need for assistance from outside agencies. Identifying issues early is the key to maintaining fiscal health.

## Fiscally Accountable/Independent Risk Analysis

FCMAT has developed the [Fiscally Accountable/Independent Risk Analysis](#) as a management tool to evaluate key indicators that may help a county office of education determine whether a fiscally accountable or fiscally independent school district has adequate accounting controls to maintain its status.

## Online Help Desk

The [FCMAT help desk](#) is designed to provide guidance related to a variety of school business and operations in California. Responses are intended to share FCMAT's opinions and expertise. FCMAT also makes available an archive of past questions and responses. FCMAT staff usually respond to requests within 48 hours.

## Charter School Annual Oversight Checklist

This [checklist](#) is a tool charter authorizing agencies and charter schools can use to help determine whether adequate management controls are in place for the school's operations, and whether the charter school is meeting the requirements of its petition and the memorandum of understanding between it and the authorizing agency.

## Professional Learning Services

FCMAT's professional learning services support FCMAT's mission to help LEAs identify, prevent and resolve financial, operational and data management challenges and help build capacity in school business leadership.

Professional learning includes regional and entity-specific [workshops](#); various leadership preparation programs; written resources, manuals and guides; and product development. FCMAT delivers and partners with other organizations to deliver quality professional learning for personnel in county offices, K-12 schools, community colleges and charter schools.

FCMAT continues to develop and provide numerous publications, software tools, workshops and professional learning opportunities to help LEAs operate more effectively

and fulfill their fiscal oversight and data management responsibilities.

## CBO Coaching and Induction Program

FCMAT is developing a tier two professional learning program that will give first and second year CBOs needed support as they embark in their new position. This program is scheduled to begin in July 2022 and is designed to offer in-depth coaching support to each participant. The program will be one year long, from July to June, with the curriculum matching the business cycle of an LEA's business office. FCMAT staff and state-level experts will present in the program. The curriculum is built on the topics in FCMAT's [Fiscal Health Risk Analysis](#) tool. Participants will need to have the full support of their LEA, with the LEA contributing a portion of the coach's stipend. The first year of the program will be limited to 20 participants, increasing to approximately 25 in subsequent years.

## Publications

FCMAT has developed and continues to update a number of publications to assist LEAs in their many responsibilities, including: the [Associated Student Body Accounting Manual](#), [Fraud Prevention Guide and Desk Reference](#); the [Fiscal Oversight Guide](#); the [COE Fiscal Procedural Manual](#); and the [Charter School Accounting and Best Practices Manual](#).

## Data Management

The California School Information Services (CSIS) division of FCMAT helps the California Department of Education (CDE) implement the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the [Ed-Data website](#) and provides technical expertise to the Ed-Data partnership: the CDE, EdSource and FCMAT.

FCMAT

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