



FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

CSIS California School Information Services



2011-12 Annual Report

Joel Montero, Chief Executive Officer

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

<http://www.fcmat.org>

Fiscal Crisis and Management Assistance Team

Annual Report *2011-12*

Joel Montero, Chief Executive Officer

Christine Lizardi Frazier, Administrative Agent

Office of Kern County Superintendent of Schools

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Foreword

The Fiscal Crisis and Management Assistance Team (FCMAT) appreciates your interest in our 2011-12 Annual Report. This report reflects on the year past but, more importantly, serves as an instructive document and a planning and communications tool as we critically analyze our work and evolve our services.

The year 2011-12 was marked by the stark reality of the state budget and its effect on regular K-12 districts, charter schools and community college public schools. This reality includes the possibility of midyear reductions every year until the economy improves enough for revenues to exceed expenditures and as a result signal a significant impact on all education entities.

As the state budget goes, so goes the size and scope of FCMAT's workload. Districts need assistance more urgently, which changes our methods of service delivery. New laws and mandates, such as those related to redevelopment agency (RDA) successor agencies, also prompt requests for FCMAT's help. Because FCMAT is not tied to a set of protocols or products and can shift focus fairly quickly, we are distinguished from other consultant groups and individuals.

Our work covers a broad spectrum of the education sector: school districts, community colleges, charter schools, and county offices of education. Since 2006, when legislation extended FCMAT services to charters, they have been the fastest growing constituent in this sector, and we have evolved, and will continue to develop, to meet their needs.

FCMAT field staff and consultants also spent more time in fiscal emergency districts in 2011-12. In this same time frame, the FCMAT Board declared three separate fiscal emergencies, which is more than in any other period in our long history.

Staffing adjustments are a natural and deliberate aspect of our organizational evolution. In 2011-12, we hired a management analyst and promoted a longtime FCMAT staff member to fill the deputy administrative officer (DAO) position. Another longtime staff member was selected to fill the chief management analyst position vacated by the new DAO. These staffing changes provided us with an opportunity to better serve the field and fulfill our objectives.

In 2011-12 we were deeply involved in the development and expansion of our Budget Explorer and Smart Charter financial software products. Updates and revisions were under way on our Job Management System and the California School Information Services (CSIS) website. Professional development activities occurred on a number of fronts: charter school workshops, CSIS CALPADS training, the CBO Mentor Program, RDA successor agency workshops and more.

We invite you to peruse the pages that follow to learn more about how FCMAT has assisted LEAs in their mission to educate California's students.



Joel Montero
Chief Executive Officer

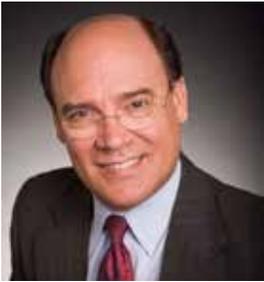
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FCMAT Organization

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

FCMAT Agency

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



Joel Montero has served as the Chief Executive Officer of FCMAT since March 2006. He has 37 years of experience in California public education.

Beginning in 1975 as a high school teacher, Montero has been a school principal, deputy superintendent, superintendent of a unified school district, and has worked for FCMAT for 14 years in a variety of roles. He served as the Deputy CEO before his appointment to the position of FCMAT CEO.

Montero works closely with numerous public education organizations, and is often called on to speak to those organizations and to committees of the California legislature.

Administrative Agent

The FCMAT Administrative and Fiscal Agent is the Kern County Superintendent of Schools Office, led by Christine Lizardi Frazier. Frazier joined the Office of the Kern County Superintendent of Schools in 1996 and became Kern County Superintendent of Schools in 2009. Her appointment came after working in public education more than 30 years as a teacher, school principal, assistant superintendent and school district superintendent. Frazier was elected to a new four-year term in 2010. As superintendent of schools, she oversees and provides leadership to more than 1,800 employees and 47 school districts in Kern County.



A native of Arizona, Frazier obtained her undergraduate degree from Arizona State University, a master's degree from California State University, Bakersfield and a doctorate in educational leadership from the University of the Pacific.

Some of her community service activities include serving as a board member with the Kern Economic Development Corporation, the Workforce Investment Board, the California State University Bakersfield President's Advisory Council, the Greater Bakersfield Chamber of Commerce Governing Board, United Way of Kern County and Ready to Start. She also is a member of the Selective Service board, North Bakersfield Rotary, and holds leadership posts in several professional organizations.

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

FCMAT Board

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



A Board Chairman is elected by the board to serve a two-year term. The 2012-13 chair is Superintendent Larry L. Powell of the Fresno County Office of Education.

Mr. Powell has served as Superintendent of Fresno County Schools since August 2006, and is now in his second term in office. In July 2012, Larry began his 43rd year in public education. The Fresno COE serves 32 school districts and more than 190,000 students.

Powell has held numerous administrative jobs at both district and site levels. In the past, he has served statewide as a member of the board for the Association of California School Administrators and the California County Superintendents Educational Services Association. He is on numerous advisory boards for California State University, Fresno as well as a member of the Board of Trustees for Fresno Pacific University. He serves on 12 nonprofit boards in his community as well as on the National Advisory Board for Rachel's Challenge. He is well known as a keynote speaker.

FCMAT Board of Directors

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Fiscal Issues in California Education

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

The issues identified below are some of those that may significantly alter the fiscal viability of California's school agencies both now and in future years. Problems that have been addressed here in previous years are now noted as continuing issues.

Continuing Issues

Cash Management

LEAs are in a cash management crisis and are struggling with cash insolvency in increasing numbers. This stems from: (1) the deferral of cash apportionments to LEAs; (2) the loss in interest income from cash balances; (3) the need for more short-term financing options with an associated increase in the cost of issuance; (4) changes in the apportionment schedules and (5) the erosion of fund balances. At this point, most districts have consumed the available cash that was in other funds thus eliminating their ability to borrow internally for short term cash flow. LEAs with low property tax collections are disproportionately affected. Additionally, fewer LEAs have the ability to borrow other than commercially, using tax revenue anticipation notes (TRANs). More and more districts are forced into cross-year TRAN borrowing because their ability to anticipate negative cash is impeded by the state's ability to fully assess its cash position early in the year. Under current law, when an LEA becomes cash insolvent it has no other option than to be taken over by the state.

Qualified and Negative Certifications (LEA Solvency)

The normal challenges that LEAs face in balancing their budgets have been exacerbated by declining revenues, erosion of reserves, the loss of one-time money, declining enrollment, health and welfare costs, and state funding deferrals. Districts with a higher dependence on state aid are at higher risk of insolvency. FCMAT's Certifications of Financial Reports graphic shows how those numbers have evolved over time, with approximately 170 districts self-certifying as qualified. This indicates that solvency issues are worsening and there is less certainty about the ongoing viability of LEAs' budgets.

Solvency issues and the cash crunch go beyond K-12 LEAs to include charter schools and community colleges. In the first half of 2012, LEAs were faced with planning their budgets based on the positive or negative outcome of a November ballot measure. Some have built budgets and maintained operations based on funding that may not materialize. These LEAs could be hit with the reality of immediate budget reductions on January 1.

Pension Reform

Some form of pension reform is certain in 2012-13. Two key issues will compel reform: first, the financial solvency of both the STRS and PERS pension funds, which are at risk from an actuarial perspective. This fund solvency issue needs to be resolved in both the long and short term. The second issue is considered as the major part of the governor's 12-point plan, which addresses pension abuse, but does little to fix the solvency problem. There is a public and political concern of a perception that public pensions are overly generous or that the systems can be manipulated to enhance the pensions of certain categories of employees. The 12-point plan recognizes that but is soft on the real problem, which is the solvency of the funds. While both of these issues are legitimate and require attention, the solvency issue is paramount for the future health of public agency employees.

Emerging Issues

Fiscal Impact on Small School Districts

The smaller a school district's enrollment, the less ability it has to remain solvent. Small districts are subject to the same cash payment deferral process but have no economies of scale that allow them the flexibility to support the state's cash deficit. Larger districts have more options for maintaining positive cash flow. A related issue is that most small and tiny school districts have a revenue limit vs. property tax revenue ratio that falls to the high side of state aid; they are disproportionately affected because more of their cash is deferred than in a larger district.

District Financial Profiles

It has become essential for districts to create their own financial profiles. Unlike prior decades, when funding and demographic averages could be applied because they would affect districts more or less equally, now every district profile is different. The key elements of district profiles are size, relative wealth related to revenue limit, the revenue limit ratio, and whether enrollment is declining or increasing. Those elements determine the positive or negative impact on the district's fiscal health. District configuration also plays a role, with high school, unified and elementary districts receiving different levels of funding. Each district needs to create a profile and then examine its budget and cash to determine their specific impact.

Staffing Challenges

Much more effort and focus is needed on developing the skills of new and emerging chief business officials and assistant superintendents of business. These financial leaders must possess a high level of training and experience so they may take over positions of administrators who will retire in the next five years. At this point the field is ill-prepared to be able to fill those positions with highly qualified individuals.

Additionally, LEAs across the board are struggling with the restricted utilization of retirees given the recently implemented STRS/PERS limitations. Previously, retirees could be contracted to work for an LEA up to the threshold of their earnings limitation. Temporary legislation allows that to continue in the short term. In the long term, the inability of the industry to augment the work force and utilize retirees' expertise is a significant emerging issue that will need to be fixed at some level.

Staff salaries and benefits comprise up to and over 90% of the budget, and in prior years LEAs realized that to balance their budgets the primary option was to lay off staff. Now, in 2012-13, most LEAs have exhausted their ability to continue to reduce staff to balance the budget. Class sizes already are too large; in some cases it would be physically impossible to fit more students in the classrooms. Even more distressing is that the ability to offer and maintain even the core education program would now be impacted if LEAs continue to use layoffs on the certificated side as our best option to balance budgets and on the classified side to further lay off individuals whose ranks have been decimated and are likewise critical to offering quality education to children.

We are to the point where most districts cannot consider layoffs as the most viable option, which gives them only one other option – to reduce the school year and thus the amount of instruction that students receive.

State Takeovers

As many as 40 school districts, within the context of current law, could become insolvent in 2012-13, leading to that number of state takeovers. The state has neither the financial resources nor the organizational and staff capacity to operate that number of insolvent school districts.

The current structure of the state budget means two things can occur: (1) districts plan for revenue that may not materialize, and (2) districts operate on a cash basis based on the deferral of apportionments and payments. The probability of a larger number of districts failing under these circumstances is great. These school districts, unlike the nine LEAs that have become insolvent over the past 20 years, are neither organizationally dysfunctional nor financially irresponsible. They are impacted, based on their financial profiles, by policy decisions that are made at the state level. They are victims of their circumstances, i.e., their district profile. Many did everything correctly but are likely to become insolvent because the state aid portion of their revenue is disproportionately high, thus creating a recipe for financial failure.

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FCMAT Strategic Plan

Funding for education has been severely reduced for the last four years because of the state and federal economic crisis. The 2011-12 state budget included language that provided for automatic mid-year cuts to education funding if the projected revenue levels did not materialize, and in December 2011 the California Department of Finance announced that the annual revenue estimates were \$2.2 billion lower than projected. Thus, 2011-12 mid-year cuts averaging \$55 per average daily attendance (ADA) were imposed on local educational agencies (LEAs). The state's fiscal crisis has already resulted in deep budget cuts to LEAs, and funding for the 2012-13 fiscal year is uncertain given the ongoing state budget deficit and reliance on passage of the governor's November 2012 tax initiative. Ongoing and increased budget reductions and state apportionment deferrals have made it increasingly difficult to sustain the recommended reserves for economic uncertainties and the cash balances necessary to maintain financial solvency. Educational services necessary for the state's K-14 student population have become more complex and costly, and experienced chief business officials and central office staff are essential for LEAs.

As these issues continue to confront LEAs daily, FCMAT is positioned to provide timely and cost effective assistance. The FCMAT organization continues to evolve to meet the increased demand for services. Although management assistance, consisting of LEA reviews and written reports, continues to be a fundamental FCMAT responsibility and will remain an integral service, increasing its professional and product development services to LEAs is a FCMAT priority. FCMAT's clientele urgently need the hands-on skills and tools to construct and maintain a solid operational infrastructure to support the best possible environment for student learning. FCMAT staff members possess top-level skills in school finance and other specialized operational areas and provide high-quality support to K-14 education. As public education changes and evolves through the legislative process, FCMAT works to anticipate these changes and adjust its services accordingly by positioning its resources and setting goals to meet the needs of LEAs.

The Kern County Superintendent of Schools (KCSOS) operates as FCMAT's administrative agent; therefore, FCMAT endeavors to support and enhance the KCSOS core values and goals. This is evidenced in FCMAT's efforts to address its primary mission of assisting K-14 public school agencies in identifying, preventing, and resolving their financial and operational issues while providing an array of core services. The leadership and guidance of the FCMAT board also helps to shape and define FCMAT's goals and focus areas.

FCMAT participated in the KCSOS 2012-15 strategic planning process and developed its focus areas to align with the following KCSOS goals:

1. Improve student growth and achievement
2. Maximize services to clients and improve access to resources
3. Maintain a cohesive, productive and stable workforce
4. Maintain fiscal stability, integrity and accountability
5. Provide proactive leadership as a community partner

The FCMAT focus areas and key performance indicators to support the KCSOS goals are:

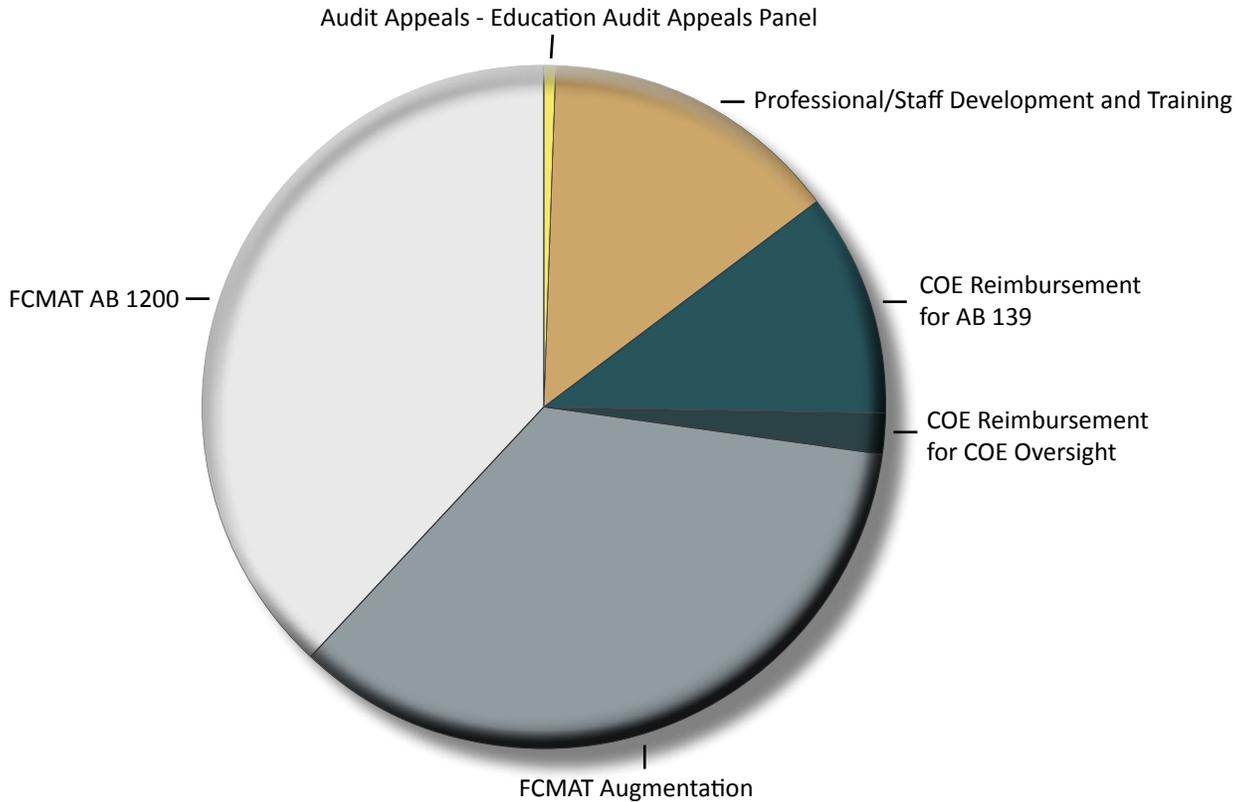
- Focus Area:
Develop and implement a new job management system (JMS) using SharePoint 2010.
 - Key Performance Indicator:
Improve staff productivity and efficiency by providing an updated system to schedule, manage and monitor all FCMAT/CSIS assignments more effectively, including fieldwork, product development and professional development.

- Focus Area:
Develop and provide charter school budget development, multiyear financial projection and cash flow software to local educational agencies. With approximately 1,000 charter schools in California, FCMAT has identified a need for financial reporting strategies in this emerging market.
 - Key Performance Indicator:
Charter schools and/or their authorizing agencies will begin to use the software as a tool for analyzing financial data and for state reporting purposes.

- Focus Area:
Review the FCMAT/CSIS services offered to K-14 local educational agencies to ensure we are most effectively serving them, based on current needs in the field.
 - Key Performance Indicator:
Increase the amount of staff resources used for product and professional development.

FCMAT Appropriations for Fiscal Year 2011-12

FCMAT Appropriations:	\$5,650,000
FCMAT Flow-Through:	\$ 802,000



	FCMAT AB 1200	\$2,444,000
	FCMAT Augmentation	\$2,250,000
	COE Reimbursement for COE Oversight	\$116,000 (flow-through)
	COE Reimbursement for AB 139	\$686,000 (flow-through)
	Professional/Staff Development and Training	\$914,000
	Audit Appeals - Education Audit Appeals Panel	\$42,000

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Year in Review

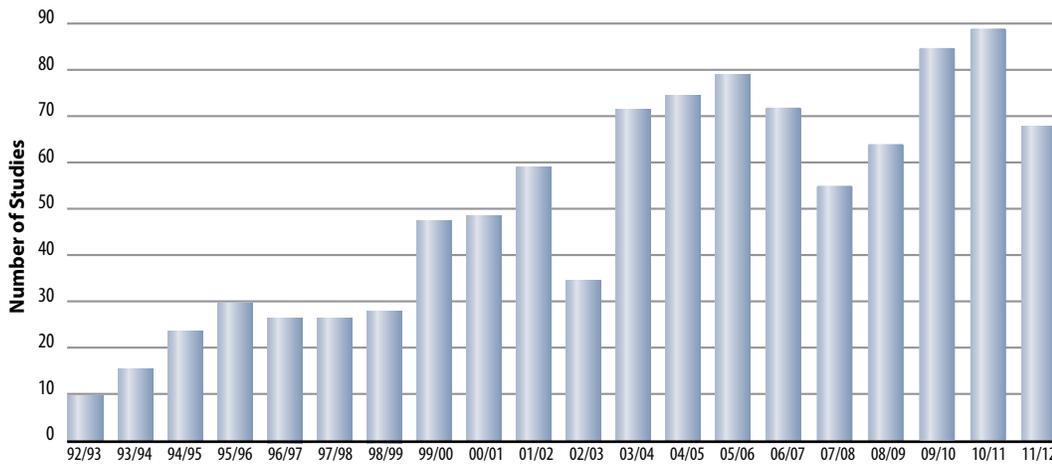
Partnership with the Educational Community

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

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

the delivery of educational programs and are essential for success. The challenge for districts, county offices and other LEAs is to minimize the cost of these services to maximize the resources available to support instruction. In 2011-12 and for several years prior, this challenge has been daunting given ongoing and severe budget cuts.

Studies by Fiscal Year



During 2011-12 FCMAT handled 68 fiscal crisis intervention or management assistance reviews for districts, county offices, charter schools and community colleges throughout the state. The types of reviews performed in each of 14 major categories in the 2011-12 fiscal year is shown on page 21.

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

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

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

Interim Financial Report Certifications

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

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

As indicated in the chart on the following page, qualified certifications dropped slightly in the first reporting period but then skyrocketed in the second reporting period to a record-high level of 176. Negative certifications dropped by nearly half in the first reporting period, then increased in the second reporting period. This instability can be attributed largely to the state's poor fiscal position that has resulted in several rounds of funding cuts and deferred payments to the state's LEAs.

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

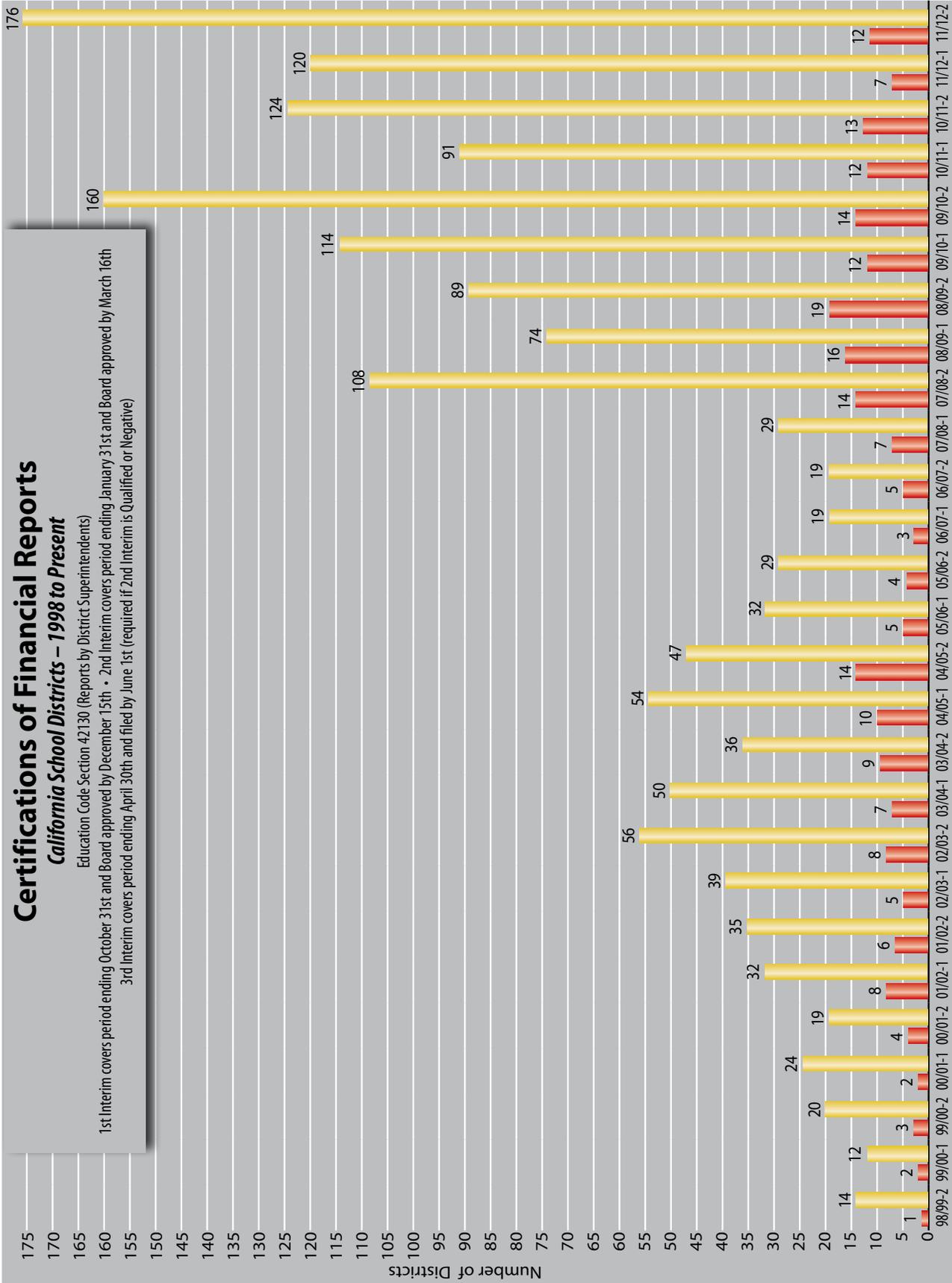
Certifications of Financial Reports

California School Districts – 1998 to Present

Education Code Section 42130 (Reports by District Superintendents)

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

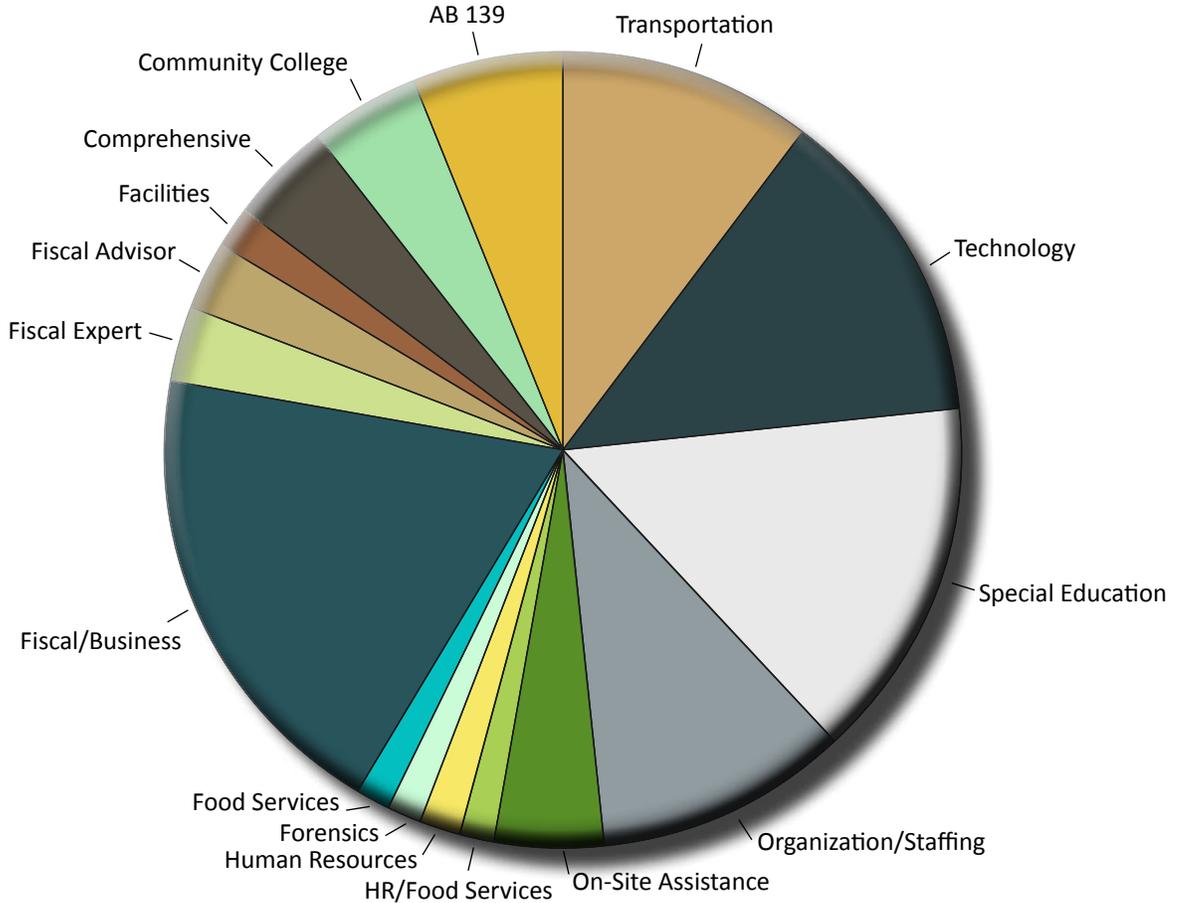
3rd Interim covers period ending April 30th and filed by June 1st (required if 2nd Interim is Qualified or Negative)



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Types of Reviews for Fiscal Year 2011-12

Total Studies = 68



AB 139 = 4	Forensics = 1
Community College = 3	Human Resources = 1
Comprehensive = 3	Human Resources/Food Services = 1
Facilities = 1	On-Site Assistance = 3
Fiscal Advisor = 2	Organization/Staffing = 7
Fiscal Expert = 2	Special Education = 10
Fiscal/Business = 13	Technology = 9
Food Services = 1	Transportation = 7

Client	Job No.
AB 139	
Alameda COE	920
Kern COE - Bakersfield City SD	905
Los Angeles COE - Inglewood USD	945
Tehama COE - Reeds Creek SD	926

Community College	
Imperial Community College	893
Imperial Community College	8104
Peralta Community College	8102

Comprehensive	
Compton Community College	600
South Monterey County JUHSD	904
Vallejo City USD	426

Facilities	
Atascadero USD	879

Fiscal Advisor	
Imperial COE - Calexico USD	927
Solano COE - Travis USD	710

Fiscal Expert	
Sonoma COE - Cloverdale USD	814
Vallejo City USD	712

Fiscal/Business	
Birmingham Charter High School	916
Black Oak Mine USD	917
Butte COE	928
Elk Grove USD	908
Kern COE - Southern Kern USD	874
Los Angeles COE	888
Lucerne Valley USD	924
Merced ESD	909
Mt. Diablo USD	912
Plumas USD	931
Porterville USD	918
South Bay Union SD	880
Tri-Valley ROP	896

Client	Job No.
Food Services	
West Sonoma County JUHSD	894

Forensics	
Duarte USD	940

Human Resources	
Taft Union HSD	939

HR/Food Services	
San Lorenzo USD	911

On-Site Assistance	
Bakersfield City SD	901
Beverly Hills USD	938
Novato USD	913

Organization/Staffing	
Fallbrook Union HSD	937
Lompoc USD	947
Rescue Union SD	935
Santa Paula ESD	914
Sausalito-Marin City SD	910
Tehama COE	946
Washington USD	933

Special Education	
Chico Country Day Charter School	925
Corning SD	915
Corona-Norco USD	906
Folsom-Cordova USD	897
Imperial COE	944
Lassen COE	929
River Delta Jt. USD	923
Santa Barbara USD	934
Stanislaus COE	895
Vista USD	932

Client	Job No.
Technology	
Burlingame SD	919
Coronado USD	881
Cypress SD	891
Montecito Union ESD	922
Monterey COE	903
Perris ESD	930
Sanger USD	907
Santa Barbara USD	899
Santee ESD	892

Transportation	
Capistrano USD	902
Covina-Valley USD	943
Mt. Diablo USD	941
Ocean View SD	942
Palmdale SD	898
Saugus Union SD	921
Yreka Union SD	936

Trend Analysis/Significant Studies and Assignments

FCMAT studies continued to be diverse in 2011-12. With local educational agencies continuing to face budget reductions from the state, a substantial portion of FCMAT's work focused on business and fiscal issues. The number of studies decreased from 89 reviews in 2010-11 to 68 in 2011-12. However, with the increased focus on helping LEAs to remain solvent and operate with fewer staff and material resources, in many cases the studies were of a more intense nature.

Consistent with these factors and with FCMAT's strategic plan, the needs of California's LEAs will shift the focus of our workload. Over the next three years there will be a more concentrated effort to reduce the number of organizational, maintenance, transportation, facilities and food service related requests. While these types of reviews remain important, the continued decline of the state budget necessitates a focus on budget and fiscal issues, with increased attention on charter schools and community colleges. These reviews will include multi-year financial projections, cash flow analysis, budget development and AB 139 Extraordinary Audits.

Following are summaries of comprehensive reviews and other significant studies FCMAT conducted in 2011-12.

Comprehensive Reviews

Compton Community College District

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

FCMAT conducted an extraordinary audit of the college district and issued its report in November 2006. The report called attention to a number of inappropriate operational practices and the lack of internal controls and procedures to guide operations effectively. In addition, FCMAT conducted a comprehensive assessment of the district's operations in the areas of Community Relations/Governance, Academic Achievement, Personnel Management, Facilities Management and Financial Management, and issued its comprehensive report and recovery plan in April 2007. Progress reports were issued in January and July 2008, June 2009, and January and November 2010. Fieldwork for the 6th comprehensive review was conducted in April through June 2012, and it is anticipated that the progress report will be issued in fall 2012.

The provisions of AB 318 and the concurrent loss of Compton CCD's accreditation are unprecedented and have resulted in an extremely complex governance and organizational structure to allow it to continue offering accredited courses. Compton College is the first California public community college to lose its accreditation, have a state special trustee appointed to administer the college district, have the authority of its elected governing board suspended by legislation and receive a multimillion-dollar state loan to continue operations.

As the Compton CCD continues to address the operational deficiencies that led to the loss of local governance and accreditation, FCMAT's work with the district and the Compton Center is intended to assist in improving its basic operations for an eventual return to local governance. The full return of governing authority and responsibilities to the district elected board is based on the concurrence of the state chancellor, the director of finance, FCMAT and the special trustee that the district has met the requirements of the comprehensive assessment and recovery plan for two consecutive years and that future compliance is sustainable.

South Monterey County Joint Union High School District

FCMAT's current assessment of the South Monterey County Joint Union High School District indicates that the district continues to make progress in every operational area, though not in every standard. The state adminis-

trator and district selected and focused on areas of the highest concern and dedicated significant resources to recovery in those areas. The comprehensive review process measures progress on 144 selected priority standards annually. The district initially focused its efforts on achieving financial stability, specifically renegotiating the collective bargaining agreements. The district developed systems to hold staff accountable and track progress in some departments. These systems are in various phases of development and implementation but are not consistently communicated to the staff prior to implementation.

This report contains numerous findings and recommendations for recovery in five major operational areas. Prioritizing these recommendations and redirecting resources to address these issues will be essential to recovery. The district is developing operational systems in many areas of district management. Themes repeated throughout this report include the need to continue developing effective operational systems, building infrastructure and tools, building internal staff capacity, and communicating and training staff throughout systems change implementation so that all responsible and affected staff understand their roles and become committed to the systems change.

Although the district has made significant progress in reducing its expenditures, it continues to deficit spend, requiring annual draws against the state loan. The balance of the \$13 million state loan will be exhausted in 2012-13. Significant additional expenditure reductions are urgently required. Employee collective bargaining contracts are closed through 2012-13; however, both contracts allow for negotiations of salaries and benefits if the parties mutually agree to do so.

The assessment team began work in the district in late August 2011 and concluded in October 2011. The formal report was presented to the district in March 2012.

Vallejo City Unified School District

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

FCMAT issued its Assessment and Recovery Plan on November 1, 2004. Since that time FCMAT has continued to issue progress reports, which have been dated May and November 2005, May 2006, January and July 2007, June 2008, and September 2010. The most recent report in the area of Financial Management was in process at the time of this report, and will be titled the Eighth Progress Report. The operational areas of Community Relations/Governance, Pupil Achievement, Personnel Management, and Facilities Management have been returned to the local governance of the Vallejo board by the SPI, with the state administrator serving as state trustee for these areas. The Financial Management area remains under state administration.

Other Significant Studies

American Indian Model Schools

An extraordinary audit performed by FCMAT found sufficient evidence to indicate that fraud, misappropriation of funds and other potential illegal activities may have occurred at the American Indian Model Schools (AIMS). The 56-page report, issued in June 2012 for the Alameda County Office of Education, was the culmination of months of investigation that revealed several instances of possible occupational fraud, conflict of interest, and fiscal mismanagement serious enough to warrant immediate action by the county superintendent. FCMAT recommended that the county superintendent notify the governing board of AIMS charter schools, the Oakland Unified School District governing board, the state controller, the superintendent of public instruction, and the local district attorney of its findings concerning possible illegalities.

The county office requested the audit in December 2011 after it found several instances of fiscal irregularities, questionable expenditures and inappropriate financial transactions at AIMS charter schools. Education Code Section 1241.5(c) permits the county office of education to review or audit expenditures or internal controls if there is reason to suspect fraudulent or other illegal fiscal practices. The report outlines a number of instances where charter school funds were mismanaged and/ or misappropriated, including the misuse of facility grants and after-school funding. The report also indicated that the AIMS charter school founder engaged in numerous activities that allowed him and his spouse to profit personally through his position at the school.

Los Angeles County Office of Education

In January 2011, the Fiscal Crisis and Management Assistance Team (FCMAT) received a request from the interim superintendent of the Los Angeles County Office of Education to conduct a management assistance review. On April 4, 2011, FCMAT and the Los Angeles County Office of Education (LACOE) entered into an agreement to conduct a targeted performance audit focused on validation and staffing of core programs; fiscal management practices including reporting of budget and financial information; management and administration of educational programs including attendance at juvenile court school; management at the division and principal/site levels; and management of grant and categorical programs.

A final report was presented to the Los Angeles County Board of Education in December 2011, and the following month the board took action to accept the report. The report serves to assist LACOE in improving services to children and providing those services in a more cost effective and efficient manner.

Sausalito Marin City School District

This was a comprehensive review of the district's central office and administrative functions, as well as its budget practices regarding expenditures of funds from Qualified Zone Academy Bonds (QZABs). The district had undergone major changes in its executive leadership, and the district's central office had a very small staff. FCMAT examined processes and procedures in the business office such as personnel, payroll, purchasing and accounts payable, and found controls to be either nonexistent or seriously lacking. Serious breaches of internal control were noted such as instances where one employee handled the entire financial transaction from inception to completion and an employee picking up warrants/pay stubs issued by the county office on the way home and keeping them at home overnight.

During FCMAT's procedures regarding the QZABs, it was discovered that questionable payments were made to an independent, direct funded charter school that appeared to be in excess of the district's payment requirement for in-lieu taxes. At the same time, the district's own schools were facing declining enrollment and considering different site or district grade level configurations in an effort to reduce duplicate operational costs.

Butte COE / Pioneer Union Elementary School District

The Butte County Office of Education requested FCMAT's assistance in reviewing the Pioneer Union Elementary School District's financial projections, organization, and staffing. Pioneer UESD is a direct services district, with the Butte COE providing fiscal support and accounting services in addition to traditional county office support and oversight responsibilities. As a result of a decline in enrollment over recent years, the district serves approximately 65 students in K-8 and qualified for necessary small schools funding in the 2011-12 fiscal year. The district had the lowest API scores in the county for the 2010-11 year and has shown no consistent growth over the last seven years.

Although the district was projected to continue deficit spending, its established reserves would allow it to remain fiscally solvent in the current and projected years. However, FCMAT found that the district's resources were not aligned to district priorities. While the district's board, administration, and staff all stated that the district priority is student achievement, only 43.78% of the budget was allocated to direct instruction. Compared

to similar districts, the district had a high student-to-teacher ratio and a low student-to-administration ratio. FCMAT also found no curriculum and instruction leadership support and resistance to assistance from the COE.

FCMAT found some classified staff to be misclassified as management. FCMAT recommended reclassification to positions reflecting the appropriate responsibility, duties, and schedules. The savings from the resulting salary and benefit reductions could then be used to offset the deficit spending or to enhance instructional services.

Tehama COE/Reeds Creek Elementary School District

In April 2012 the Tehama County Office of Education requested FCMAT to conduct an Assembly Bill (AB) 139 extraordinary audit of the Reeds Creek Elementary School District regarding potential occupational fraud and abuse by district employees. The county office was concerned about the district’s financial position, questionable expenditures from the general fund, and fundraising and expenditures for Associated Student Body (ASB) activities, including transfers from the general fund to the ASB to cover excess costs of students’ out-of-state travel.

The team reviewed the district’s general fund and ASB accounts for the three years preceding fieldwork to determine if sufficient evidence existed to recommend further investigation by the district attorney’s office. Throughout the review the team noted significant material weaknesses in the district’s internal controls. Numerous inconsistencies in the processes and criteria for vendor payments and employee reimbursements were identified, as was an inordinately high volume of transactions processed through the district’s revolving fund account. Financial control, accountability and formal processes for managing ASB activities were absent. Many transactions recorded in the ASB account were questionable including 96 debit card transactions, most of which lacked supporting documentation, and several undocumented cash transactions. The team also found that nearly \$10,000 in general fund resources drawn from the district’s accounts payable and revolving fund accounts were deposited into the ASB account during the three-year period. These matters contributed to a high probability that fraud and/or abuse had occurred.

FCMAT determined that sufficient evidence existed that fraud, mismanagement and misappropriation of the district’s general fund and ASB resources and assets may have occurred. FCMAT advised the Tehama COE to notify the governing board of the Reeds Creek Elementary School District, the state controller, the superintendent of public instruction, and the district attorney.

Fiscal Advisor/Fiscal Expert Assignments

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

FCMAT served as fiscal advisor or fiscal expert to these entities in the 2011-12 fiscal year:

Fiscal Advisor	Fiscal Expert
Imperial COE – Calexico USD	Sonoma COE – Cloverdale USD
Solano COE – Travis USD	Vallejo City USD

Client Evaluation Results

Upon completion of each study, FCMAT sends the client an Evaluation Form requesting feedback for the services provided. This evaluation helps FCMAT to meet its clients' needs and document areas of service that may need improvement.

For 2011-12, FCMAT received 10 completed evaluations. An analysis of the evaluations is submitted to the Kern County Superintendent of Schools as FCMAT's administrative agent, and to the FCMAT Board of Directors.

"The district has been very pleased with FCMAT's assistance, both in this study and the many previous reports they have provided."

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

The responses from the evaluation forms received during 2011-12 are shown in the tables on the next page. This client evaluation summary does not reflect FCMAT's ongoing fieldwork or legislative assignments to conduct comprehensive assessments.

Did the FCMAT team complete the objective of the study as requested?

Yes	10
No	0

Did you find the FCMAT team to be:

	Yes	No
Qualified	10	0
Knowledgeable	10	0
Professional	10	0
Cooperative	10	0

Did the management assistance team provide the following?

	Yes	No	N/A
Orientation Meeting	10	0	
On-Site Review	10	0	
Progress Reports	10	0	
Final Report	10	0	
Board Presentation	6		4

Was the timeline from request for services to fieldwork satisfactory?

Yes	10
No	0

How would you rank FCMAT's overall assistance? (Scale of 1-5, 5 = Excellent)

Ranking of 5	5
Ranking of 4	5

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Professional Development

FCMAT Training

FCMAT offers workshops to California's K-14 local educational agencies, either at no cost, or with fees set to recover the cost of the workshop only. For the following workshops, FCMAT staff members are utilized as presenters, with materials developed and produced in-house.

Associated Student Body

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

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

Budget Explorer

Target Audience: CBOs and other business staff who prepare MYFPs

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

Charter School Fiscal Management

Target Audience: Charter school and oversight agency staff and administrators

Description: This FCMAT workshop, in collaboration with Schools Legal Service and Michael W. Ammermon, CPA, CFE, is for charter school and oversight agency staff and administrators. The workshop has continued to be positively received due to the low cost and comprehensive information that is provided. Topics include purpose and intent, applicable laws and regulations, petitions and renewals, budgeting tools, financial reporting requirements and timelines, monitoring processes and procedures including oversight responsibilities, MOUs, allowable fees, internal controls, data management and key CALPADS concepts, fraud indicators, best practices, and effective financial management through budgets, financial projections and cash flow projections. New sessions are planned for 2012-13; the topics, presenters and offerings will be updated to provide a more hands-on approach to managing charter schools effectively.

Redevelopment

Target Audience: Community college, county office and district office staff working with successor agencies and oversight boards

Description: FCMAT partnered with Public Economics Inc. to educate the field with the latest regarding redevelopment. The workshop was for community college, county office and district office staff who need to work with successor agencies and oversight boards. The workshop was held in four locations in

2011-12; a teleconference was also offered. Topics included redevelopment, successor agencies, oversight boards, and ABX1 26. Additional trainings and teleconferences are planned for 2012-13.

Special Education Pre-Conference: CBO Symposium

Target Audience: Chief business officials, special education school and oversight agency staff and administrators

Description: The CBO Symposium special education preconference session covered the important topics of administering and governing ethical and efficient special education programs. Specific topics included: understanding special education, navigating the maze of special education, special education finance, and mitigation and litigation.

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

Accounts Payable Workshop

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

Partner: California Association of School Business Officials (CASBO)

Description: This workshop emphasizes the role of the accounts payable technician in overall district management including budget, internal controls and public (vendor) relations. In addition to technical training pertaining to the daily functions of the accounts payable department, it outlines the importance of each action as it relates to the overall management of school district operations including: the role of accounts payable in budget management, purchasing, internal controls and year-end closing; the basics of accounts payable; a fundamental understanding of purchasing laws and procedures; an overview of the California School Accounting Manual with an emphasis on daily use by accounts payable staff; and an understanding of laws, rules and regulations relating to accounts payable processes.

CBO Boot Camp

Target Audience: New and aspiring CBOs and superintendents

Partner: CASBO

Description: This intensive, two-and-a-half-day program is designed to prepare school business leaders for the everyday battles and sometimes conflicting responsibilities CBOs face. Areas of focus include an overview of school finance, making budget presentations, special education issues, SACS accounting structures, working with oversight agencies, school facilities, risk management, the CBO and collective bargaining, and much more.

Building a Better Budget - What Every District Should Know about Categoricals and Site Allocations

Target Audience: School administrators, including the superintendent, cabinet members, and principals

Partner: School Services of California (SSC)

Description: This workshop is designed to help school administrators translate Sacramento policy and state budget decisions, along with major federal allocations, into optimal program implementation at school sites. A team-focused approach provides a replicable framework for use in program planning and implementation.

May Revision Workshop

Target Audience: Education community, news media, and elected officials
Partners: SSC and CCSESA

Description: This workshop shares information about the financial implications of the governor's May Revision and is designed to provide the information needed to close the books for 2011-12, finalize the district budget for 2012-13, and plan for another stretch of rough road ahead. Topics include the revised SSC dashboard, updated per-pupil revenue amounts, planning factors for out years, planning for implementation of the weighted student formula, planning for categoricals under the revised flexibility rules, updated planning factors for cash deferrals and reversals, the appropriate use of ending balances and other resources, and cash management and other leadership challenges.

Fiscal Oversight Conference

Target Audience: County office business staff, district and school staff responsible for fiscal oversight
Partners: CCSESA and the Business and Administration Steering Committee (BASC)

Description: This annual event is cosponsored by CCSESA, BASC, and FCMAT to provide up-to-date information and training related to the role of the county office of education cited in Education Code Sections 42127.6-8. This conference provides a forum to promote understanding and successful execution of fiscal oversight; share best practices and experiences to improve outcomes; provide resources and tools for fiscal oversight management; develop networks of support; and develop a continuum of improvement in fiscal management proficiency. The theme for 2011-12 was the use and development of tools that lay the foundation for monitoring fiscal solvency in today's economic climate. The conference was held in two locations (northern and southern California).

Masters in Governance

Target Audience: Board members, superintendents
Partner: California School Boards Association (CSBA)

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

The Common Message

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

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

Written Resources

Associated Student Body Accounting Manual & Desk Reference

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

Description: Last revised in 2009, the ASB Accounting Manual & Desk Reference is the standard used by educational entities throughout the state for ASB operations. Information is provided in a user-friendly format to guide all those responsible for student body activities. A new edition will be issued in 2012. The manual responds to the increased demands on today's school leaders to augment funding for students and schools while still maintaining fiscal accountability and accuracy. The manual suggests the right questions to ask and how to assess the answers.

Fiscal Procedure Manual for Business Officials in County Offices of Education

Target Audience: Chief business officials, county office business staff, superintendents, board members
Partners: CCSESA and BASC

Description: The Fiscal Procedural Manual was originally published in January 2005 and since then has been updated annually to maintain its currency and applicability for effective use by business officials in county offices of education. The manual assists COE business officials in performing their required duties related to evaluating the operation of school district finances. It outlines 28 procedures and adopted standards that are required by California education and government codes and can assist county offices of education in developing consistent and common practices in reviewing and responding to school district fiscal requirements. In 2011-12 FCMAT updated Procedures 010, Cash; 011, Internal Controls for AB 1200; 015, Apportionment Posting; 020, Revenue Limit; 025, District Reorganization; and added Procedure 028, Waiver of State Apportionment Deferrals, with the assistance of the School Financial Services Subcommittee and with review and final approval by the Business and Administration Steering Committee.

Fiscal Oversight Guide

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

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

Leadership Preparation

CBO Mentor Project

The Chief Business Official (CBO) Mentor Project was initiated by FCMAT in partnership with other California educational agencies to improve school district fiscal accountability. Partners include the California Association of School Business Officials, California County Superintendents' Educational Services Association, Business and

Administration Steering Committee, and School Services of California. School Innovations & Achievement pays the registration fee for CBO Mentor Program participants to attend the CASBO Annual CBO Symposium. Guest speakers from both the private and public sectors participate throughout the one-year training.

CBO Mentor Project participants learn the role, responsibilities and functions of a CBO in California's local educational agencies. Instruction consists of both in-class assignments and homework. Ten two-day class sessions take place over a 12-month period; each session is conducted on a Friday evening and all day Saturday.

Experienced, expert CBOs practicing in California school districts are selected as mentors for the aspiring CBO participants. Mentors provide support and direction throughout the training period.

Of the 24 participants who successfully completed the eighth annual CBO Mentor Project from April 2011 through March 2012, several have already advanced in their careers. All participants indicated that the program has made them more qualified in their present positions and prepared them for professional advancement. As it does each year, the CBO Mentor Project steering committee will monitor the career advancement of participants in this cohort to further gauge the effectiveness of the program.

Mentors and participants for the ninth cohort have been selected and have begun meeting.

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Product Development

Budget Explorer Software v 5.0

FCMAT has continued to modify the Budget Explorer Multiyear Financial Projection Software version 5.0 to align with the Standardized Account Code Structure (SACS) software and provide updates for both the K-12 and county office versions. Noteworthy updates completed in 2011-12 include revising designation categories for fund balances (GASB 54), improving the revenue limit calculation for basic aid districts, and providing users the ability to import prior year historical data.

FCMAT anticipates making significant changes to the BE v.5.0 cash flow module in the 2012-13 fiscal year to allow the user a more direct data input approach and to emulate additional features and functionality that are provided with typical spreadsheet applications.

SmartCharter Software

Although charter schools outnumber school districts in California, they lack consistent budget and financial reporting software to assist with budgeting, multiyear forecasting and cash flow projections. Recognizing the importance of charter schools as a public education option, FCMAT is in the design and development phase of software to support emerging and established charter schools. FCMAT has received numerous requests from charter school administrators to set up accounts in Budget Explorer, but has found that these schools would be better served with software designed to meet their unique needs.

Development started on a simplified version of Budget Explorer for charter schools in the 2011-12 fiscal year, with an original software release date of fall 2012. After discussion with the charter community, the design was modified to include a single-year budget component, and the release date is now anticipated to be spring 2013. Initial development is focused on providing an easy-to-use tool for beginning charter school business staff, although it will also be useful for experienced business staff.

As the design and testing process continues, FCMAT will continue to incorporate feedback from charter agencies, like Oakland Military Institute College Preparatory Academy, High Tech High, and Gateway Community Charters with the goal of developing software that could become a widely accepted, standard tool for budget development and financial forecasting in the charter community.

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Technical Support

Budget Explorer v 5.0 Online Help Desk

The online help desk for Budget Explorer is a reliable and a timely mechanism for K-12 school districts, county offices and charter school users to request technical support for multiyear financial forecasting and cash flow issues. In most instances, support requests submitted via the online help desk are urgent because of a reporting deadline such as a board meeting, interim financial reporting, or the need to determine the fiscal impacts of collective bargaining proposals.

To meet the needs of BE users in a timely manner, FCMAT strives to resolve support requests within four hours. The online help desk is continuously monitored, with primary responsibility for first-level support provided under contract. More than 78% of the questions submitted to the help desk in 2011-12 were resolved within four hours. The remaining 22% were resolved in one to five days because the issues were complex or the question was submitted on a weekend/holiday.

The help desk assists and provides education to approximately 425 users on topics ranging from password resets and software difficulties to revenue limit calculation and creating an accurate enrollment projection.

FCMAT Help Desk

FCMAT supports those who have questions pertaining to K-12 public education, charter schools, community colleges and county offices by providing a free online help desk. FCMAT's web-based software provides the public access to a searchable archive of frequently asked questions submitted to FCMAT. This archive tracks the number of times a question or topic has been deemed to be helpful by the person searching the knowledge base, providing FCMAT with insight into areas of particular interest.

In addition, users are provided links to the most commonly referenced agencies and resources depended on by the educational community. Each of these web links serves as a valuable resource for those seeking guidance in school finance, education law, legislation, public school construction, child nutrition and more and includes agencies such as the California Department of Education, Department of Finance, State Board of Education, State Controller's Office and the California Community College Chancellor's Office.

Associated student body (ASB) continues to be the predominant subject in the questions submitted. As indicated in the table below, FCMAT responded to 444 questions submitted through the online help desk during the 2011-12 fiscal year of which 295, or 66.44%, directly related to ASB activities. Most questions associated with this subject pertain to fundraising activities, use of ASB funds and the legality of charging fees.

With the dissolution of redevelopment agencies in February 2012, the help desk served as a resource for agency-specific questions. Using FCMAT's helpdesk as a centralized resource for obtaining guidance on this complex subject allows the entire public education community to benefit from the responses.

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

Topic	# Questions	% of Total Submissions
ASB Organizations	295	66.44%
Booster/Parent Clubs	16	3.60%
Chief Business Official	72	16.22%
Charter Schools	12	2.70%
Community Colleges	5	1.13%
County Office Of Education	3	0.68%
Facilities	1	0.23%
Food Service	6	1.35%
Human Resources	7	1.58%
Transportation	1	0.23%
Redevelopment Agency (RDA)	10	2.25%
Other - FCMAT Services	16	3.60%
Total	444	100%

Listservs

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

FCMAT maintains these 14 active listservs:

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

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

FCMAT Website

A variety of resources and numerous services for the educational community are found on FCMAT's website, www.fcmat.org. The FCMAT site is visited hundreds of thousands of times each year, as clients make use of features that include daily updates of education news articles from major news sources, fiscal and legal alerts, and FCMAT's published reports.

The site includes announcement of and training registration pages for various FCMAT training sessions as well as access to proprietary software applications for use by LEAs including Budget Explorer.

Education Audit Appeals Panel

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

Certificated Salaries and Benefits Project

This annual survey is designed and collected to publish salary and benefits information for certificated employees. Improvements are continually made to enhance the quality of district information. Issues evaluated and reported include average salary schedule, amount of and total salary expense, prior versus current year, total health benefit expense as a ratio to total salary expense, total number of service days versus instructional days, and other appropriate and timely data. FCMAT partners with School Services of California, the California Department of Education, California Federation of Teachers and the California Teachers Association in this effort.

California School Information Services (CSIS)

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CSIS Strategic Plan

The continued rollout of the California Longitudinal Pupil Achievement Data System (CALPADS) presented local education agencies (LEAs) with opportunities and challenges. In 2011-12, LEAs were once again required to complete the CALPADS Fall 1 submission (student enrollment, student demographic, graduate, dropout, program participation and Title III Eligible Immigrant data), the Fall 2 submission (student course enrollment, staff demographic, staff assignment, and English Learner services data), and the Spring 1 submission (English learners and Title III Eligible Immigrants data).

For the first time, LEAs also were required to complete the End of Year submissions. All LEAs were required to complete EOY 2 (program participation data) and EOY 3 (discipline data) submissions. LEAs with departmentalized courses in grades 7-12 (excluding alternative education schools) were to complete EOY 1, and LEAs serving students in grades 10-12 were required to certify EOY 4 (CAHSEE Waivers and Exemptions). In addition, all LEAs were encouraged to begin to prepare for the Assessment and Accountability functionality in CALPADS. These new submissions required additional staff time to upload the data, resolve errors, and certify the data. This additional workload, along with the ongoing budget cuts, presented challenges to LEAs as they tried to fulfill their state and federal reporting requirements.

As LEAs gained more experience with CALPADS and the system became more stable, CALPADS provided LEAs and the state more and better data to use for decision making. LEAs and the state expressed interest in using CALPADS data in early warning systems to help improve graduation rates, in School Accountability Report Cards and other systems for sharing data with the public, and in data exchange between secondary and post secondary institutions.

CSIS participated in the Kern County Superintendent of Schools (KCSOS) strategic planning process to organize CSIS' work to support and enhance KCSOS strategic goals:

- Improve student growth and achievement
- Maximize services to clients and improve access to resources
- Maintain a cohesive, productive and stable workforce
- Maintain fiscal stability, integrity and accountability
- Provide proactive leadership as a community partner

The CSIS focus areas and key performance indicators to support those goals are:

Focus area: Build the capacity of local educational agencies to effectively and efficiently use data to support their daily program needs, assist in improving the outcomes of pupils and promote the use of information for educational decision making.

Key Performance Indicators:

- Increase the percent of local educational agencies that submit data by the CALPADS certification date for each submission window as compared to the 2011-12 fiscal year.
- Increase the number of local educational agencies that successfully implement OnTrackCA, a free service that provides an enterprise data dashboard to help California improve graduation rates and reduce dropout rates by using research-based indicators to identify at-risk students, from one LEA to 10 LEAs.
- Increase access to an easy-to-use school accountability report card (SARC) by releasing the SARC template in the Ed-Data website by November 2012.

Focus area: Assist in the accurate and timely exchange of data between all educational segments, pre-kindergarten to workforce.

Key performance indicator:

- Participate in ongoing dialogue with the pre-kindergarten to workforce task force, the California Department of Education, postsecondary institutions, eTranscript California Steering Committee, and/or other meetings designed to further pre-kindergarten to workforce data sharing.

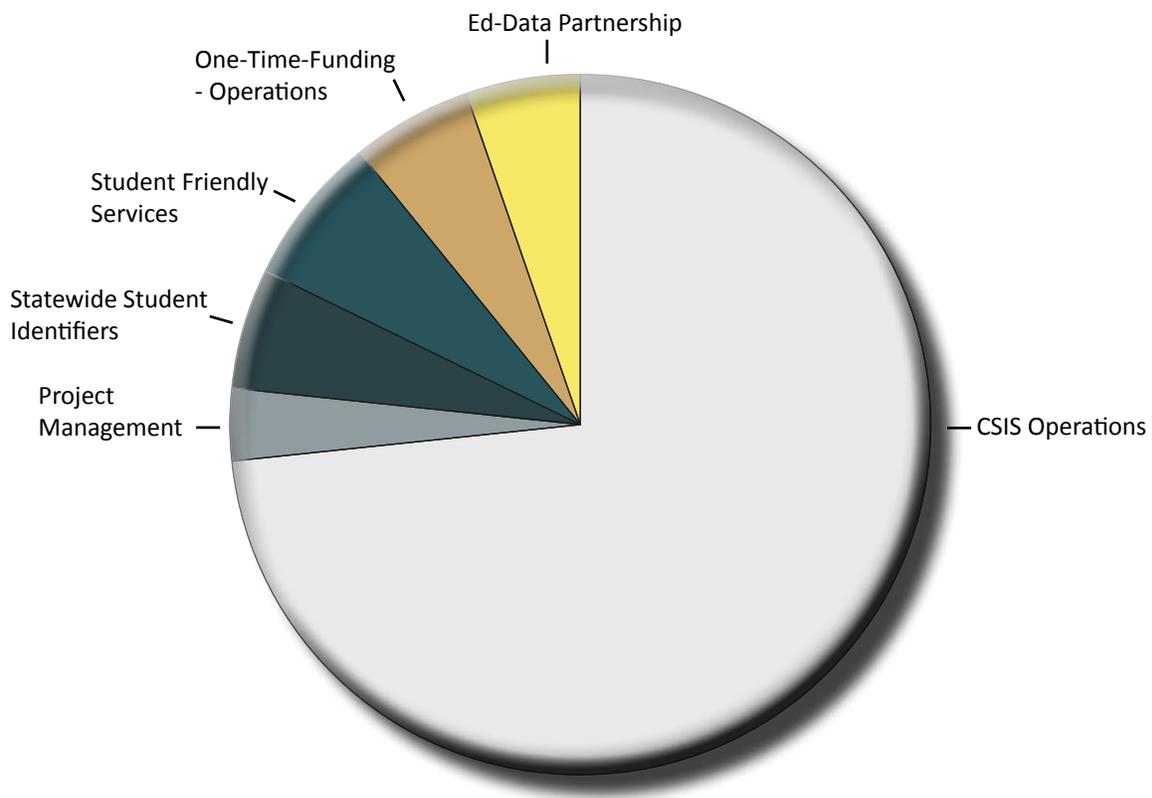
Focus area: Assist California educational agencies in meeting state and federal data reporting and accountability requirements.

Key performance indicator:

- Increase the percentage of local educational agencies that submit their data by the CALPADS certification date for each submission window as compared to the 2011-12 fiscal year.

CSIS Appropriations for Fiscal Year 2011-12

CSIS Appropriations:	\$5,863,000
CSIS Flow-Through:	\$ 500,000
CSIS One-Time Funding	\$383,000
FCMAT/CSIS (Ed-Data)	\$373,000



	CSIS Operations	\$5,224,000
	Project Management	\$242,000
	Statewide Student Identifiers	\$397,000
	Student Friendly Services	\$500,000 (flow-through)
	One-Time Funding - Operations	\$383,000
	Ed-Data Partnership	\$373,000

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CSIS Training

In fiscal year 2011-12, the focus of FCMAT/CSIS trainings was the California Longitudinal Pupil Achievement System (CALPADS). FCMAT/CSIS continued to offer training in Fall 1, Fall 2 and Spring functionality and added trainings for the End of Year Submissions 1-4 as well as training for the Assessment and Accountability functionality. The CALPADS trainings were well received, with 96% of those completing feedback surveys rating the training as excellent or good. Trainings were distributed between all available trainers and FCMAT/CSIS was successful in effectively utilizing its training resources. FCMAT/CSIS also had a goal to increase the number of local education agencies participating in training; this goal was not met.

FCMAT/CSIS has increased the number of self-paced trainings available so that local staff can watch trainings at a time that is convenient for them. The feedback received is that these self-paced trainings are quite effective and are useful either as the sole source of training or when taken as a follow up to live training.

FCMAT/CSIS gathered feedback on its trainings and received 345 comments. FCMAT/CSIS Client Services staff reviewed all comments received and made numerous improvements, including additional demonstrations of software functionality, clarifying content, and revising the PowerPoint presentations. In addition, FCMAT/CSIS is in the process of implementing suggestions such as increasing the number of participants who can participate in a training session and enabling Internet-based audio to save local education agencies telephone expenses.

The full range of trainings provided by FCMAT/CSIS in 2011-12 is listed below.

Eligibility in the Local Context (ELC) Training

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

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

Address Validation

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

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

CALPADS Training

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

Description: CALPADS training sessions prepare local education agency staff to submit data to CALPADS. Training sessions are offered through either online classes or self-paced learning. Topics in 2011-12 include the topics listed below.

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

Data Management Training

Target Audience: Staff members who will be completing CALPADS and/or CSIS data submissions and are new to education and/or data management. LEA administrators and those supervising staff that are responsible for submitting, verifying and certifying electronic state reporting, including CALPADS.

Description: Data Management training includes three classes. K-12 Education Data Management Overview is a review of key statewide education systems; the relationship statewide education systems have with local student information systems; and best practices for data management teams, data security and confidentiality. The second course, K-12 State Reporting Overview for Administrators, provides LEA management staff with an understanding of how data reported to the state is used and recommendations to support best practices for data management. The third course, Road Map for the School Year, is an overview of reporting requirements for the school year including changes in the statewide systems, lessons learned from the previous year and best practices for state reporting.

CSIS Product Development

DataGate

FCMAT/CSIS continues to provide DataGate, the Web-based software application built and operated by CSIS that allows local education agencies to securely share data electronically across the Internet to utilize CSIS provided services. In 2010-11, DataGate was used for the following services:

Address Validation, a free service that allows LEAs to submit data, then download corrected/standardized addresses and access error reports for addresses that could not be corrected. This allows LEAs to improve their address quality for CALPADS, Direct Certification, and postal mailings.

Eligibility in the Local Context, a free service that allows high schools to electronically submit their transcripts to the University of California (UC) to enable UC to determine the benchmark ELC grade point average (GPA) — the GPA cutoff for the top 9% of the rising senior class — for each participating high school. High schools submit their transcripts to UC once every three years for review.

DataGate services assist LEAs to maintain and use accurate student addresses and to submit Eligibility in the Local Context data to the University of California Office of the President (UCOP). In 2012-13, FCMAT/CSIS will consider the feasibility of modifying the system to make use of CALPADS file formats. This change will enable more LEAs to submit address data to the service. The number of schools participating in the ELC service was far fewer than in previous years, due in part to UCOP's change in the ELC submission process that now requires schools to submit their transcript data only once every three years. In addition, more LEAs are using student information systems that can directly submit ELC files to UCOP. In the coming year, FCMAT/CSIS will survey the LEAs using the CSIS ELC service to determine if it is still needed.

SharePoint Collaboration Sites

FCMAT/CSIS continue to maintain the SharePoint collaboration sites for use internally and with partners. The sites are accessible by authorized users. Although the sites contain other features, the most valuable part of each collaboration site is the documents library, which allows individuals to access files from any location with Internet access. Check-out and check-in features ensure only one person at a time edits documents. SharePoint automatically maintains version history and access to prior versions. The sites FCMAT/CSIS maintains are:

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

Our overarching goal in hosting the collaboration sites was to allow authorized users to share information and collaborate from a variety of locations and organizations. This goal was met and users have indicated that the sites provide easy access to shared documents.

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CSIS Technical Support

CSIS Service Desk Activities

FCMAT/CSIS supports two service desks, one for CALPADS and one for other FCMAT/CSIS services such as Eligibility in the Local Context. CSIS devotes the vast majority of its Service Desk resources to the CALPADS Service Desk.

Between July 1, 2011 and June 30, 2012, a total of 16,098 tickets were submitted to the CALPADS Service Desk. CSIS responded to 89% of those tickets, IBM to 4%, and the California Department of Education to 7%. The types of tickets by classification are shown below.

CALPADS Service Desk Tickets by Type - July 1, 2011 - June 30, 2012	
CALPADS Modules	383
Data	8,017
Feedback	108
Gaining Access	4,109
Information Request	974
LEA Contact Information	121
Reports and Extracts	1,012
Software/Functionality Questions	524
Submission Deadlines/Extension Requests	345
Training	331
Other	174

CSIS Website

CSIS successfully consolidated the CSIS website into the fcmat.org domain. The CSIS program's website is accessible off the FCMAT site or directly via <http://csis.fcmat.org>.

The CSIS website features the same services, tools and trainings as the old site, but offers easier access to California Longitudinal Pupil Achievement Data System (CALPADS) training and information, as well as a fresh look and feel that is more focused on the needs of FCMAT/CSIS clients. The new web site offers three main areas: Services, Training & Events, and Support. The site also features quick links to CALPADS training registration, self-paced training, and support; LEA contact lookup; and timely announcements to keep visitors informed of upcoming deadlines, trainings, events, and issues impacting reporting and use of data.

Both the FCMAT and CSIS sites include access to proprietary software applications for use by LEAs including Budget Explorer, Fiscal Insight and DataGate.

Ed-Data

Partners: CDE, EdSource, and FCMAT/CSIS

The Ed-Data Partnership website, found at <http://ed-data.org>, contains the most user-friendly and up-to-date data available in the demographic and assessment areas and is the only education website that provides financial information in California. The Ed-Data Partnership makes efficient use of the state's investment in data by making school, district and county information readily available to a variety of users. A primary objective of

the Ed-Data website is to make information available to all constituencies in a format that is usable and easily understood. FCMAT/CSIS hosts and maintains the Ed-Data site. In November 2011, Ed-Data began hosting the Student Accountability Report Card (SARC) templates pre-populated with the data collected by CDE.



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