

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 just 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 to 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 1,000 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.

FCMAT

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FCMAT FISCAL CRISIS &
MANAGEMENT
ASSISTANCE TEAM



- *Management Assistance and Crisis Intervention*
- *Professional Learning*
- *Fiscal Resources, Software and Publications*
- *Data Management*

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 LEA. 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 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.

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

For more information or to request services, visit www.fcmat.org and click on "request our services," or call (661) 636-4611.

Special Education Monitoring Tool

FCMAT has developed a monitoring 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.

SCFF Calculator and Help Desk

The Student Centered Funding Formula (SCFF) Calculator and Online Help Desk have been produced to assist community colleges as they transition to the SCFF, and to assist in budget development and fiscal projections. FCMAT will provide the field with updates to the tool as warranted.

LCFF Calculator and Help Desk

The Local Control Funding Formula (LCFF) Calculator, Online Help Desk and associated resources continue to reflect FCMAT's committed support to users related to the LCFF. FCMAT continues to provide the field with updates to the tool as warranted.

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 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 assist both K-12 and community college districts in recognizing indicators that may eventually contribute to an LEA's 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.

Accounting Controls Risk Analysis

FCMAT has developed the Accounting Controls Risk Analysis as a management tool to evaluate key indicators that may assist a county office of education in determining whether a fiscally accountable or fiscally independent school district has adequate accounting controls to maintain its status.

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 in quality professional learning for county offices, K-12, community college and charter school personnel.

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 Mentor Program

FCMAT's Chief Business Official (CBO) Mentor Program is a year-long experience designed to produce qualified CBOs. The program consists of classroom training, and each participant is assigned an experienced CBO or recognized expert in the field to serve as a mentor and provide one-on-one support and assistance as needed.

In addition to the CBO Mentor Program, FCMAT supports all of the statewide leading CBO preparation programs by providing staff instructors or assisting financially to lower the cost to attendees.

Publications

FCMAT has developed and continues to update a number of publications to assist LEAs in their many responsibilities, including: the Associated Student Body 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 assists the California Department of Education (CDE) with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the CDE, EdSource and FCMAT.