



Board Budget Committee
Thursday, April 11, 2018 6:00-7:00 PM
SERNA Center, Minnesota Room, 5735 47th Avenue, Sacramento, CA 95824

Meeting Minutes

Attendees: Board Member Lisa Murawski, Board President Jessie Ryan, Board Member Darrel Woo, Superintendent Jorge Aguilar, Amari Watkins, Gloria Chung, Elliot Lopez, Vincent Harris, Cathy Morrison, Nathaniel Browning, Erika Zavaleta, Jacque Canfield and Liz Guillen

Meeting Called To Order at 6:07 pm by Member Murawski

Item 1: Welcome/Introductions

- Introductions made by Member Murawski

Item 2: Roll Call/Establish Quorum

- by Member Murawski

Item 3: Approval of Agenda

- Motion to Approve Meeting Agenda by Board President Ryan, Seconded by Member Woo

Item 4: Approval of February 28, 2019 Meeting Minutes

- Motion to Approve Minutes by Board President Ryan, Seconded by Member Woo

Item 5: Mindfulness Minute

- Timed minute of silent reflection by Member Murawski

Item 7: Update on Implementation of Fiscal Crisis and Management Assistance Team (FCMAT) Findings and Alignment between the Local Control and Accountability Plan (LCAP) and Budget

- Amari Watkins – Presenting the FCMAT Matrix with updates on the District’s corrective actions to the findings made in the report. The FCMAT Matrix has been uploaded to the District’s financial webpage and will be updated monthly to show the progress made. Even before FCMAT’s visit to the District, the District was working on reconciling in Escape to meet the June 1 date.
- Vincent Harris – Addressing the FCMAT finding on the LCAP not being aligned with the District budget. The corrective action being taken by the District includes the LCAP integration process, strategic planning, One Stop Process changes and working with the budget. Currently, the District is in Year 1 of making significant improvement and working through reconciliation.
- Elliot Lopez – The District is working with the vendor to automate the program and write a script to ensure that expenditures are being tracked for reconciliation.
- Board President Ryan – Does the LCAP Parent Advisory understand the implementation? There is a perception that their voices having been marginalized in value. How are we demonstrating to them that changes are coming?



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- Vincent Harris – This conversation was started with the LCAP PAC at the beginning of the year. District is showing actual alignment and an implementation team has been established. A 3 year implementation timeline has been established.
- Member Murawski – Requesting to see the LCAP timeline and calendar.
- Member Woo – Are there changes to the LCAP?
- Vincent Harris – Referencing slide 7 of presentation: Site Level Budget Development Aspiration: the District is doing this on a summative measure with enrollment and the CA Dashboard. A deeper dive has been taken with synchronicity between Technology Services, LCAP, SPSA and State and Federal to create authenticity.
- Elliot Lopez – The planning process describes indicators. Currently working on building a process to access information more readily. The Fiscal information system is in development of functionality and creating indicators outside of LCAP and not have to be LCAP specific. Currently working with vendor to create indicator categories with the ability to recognize LCAP goals in purchase order requisitions and also create a memo line on the printed checks. Currently in the testing phase. SCUSD is the first district to attempt to use this functionality on purchase orders to indicate LCAP goal and track purchases. This process can also apply to Personnel and will be determined at a later date on applying the LCAP goals to the hiring of staff. This process will have an items tab on the requisition in which an indicator tab will be selected. This enables that a report can be ran at the end of the year by school and indicator to see where the priorities are being met. Communication and training of staff will be needed.
- Amari Watkins – This process will provide a summary which is currently not being tracked.
- Elliot Lopez – The timeline is to launch by next fiscal year. We do not have an internal change management plan in place yet. Realistically speaking, impacts made have created resource constraints and lost budget project manager. These changes to the workload of project team may result in a need for a phase approach.
- Member Murawski – Recommends that District consider piloting this change first.

Public Comment

- Liz Guillen – Pleased to hear that District is making changes. Feels that the FCMAT review was beneficial. The District has a system that is powerful now, however, expressing concerned about accuracy of input. Sharing out expenditure report from end of February 2019. Feels that the District is a lot more transparent now and that there is a great need for tracking expenditures.
- Member Woo – Question on FCMAT Matrix, does this information go back to FCMAT Report?
- Amari Watkins – The information on the Matrix is directly from the FCMAT Report and notes the finding and the District's response at the time. The Matrix is now tracking the



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District's progress and corrective actions noted in the section titled "Corrective Action Status".

- Member Murawski – How does the SPSA fit in? Is it aligned with the LCAP?
- Vincent Harris – The SPSA is aligned to the CA Dashboard. The SPSA is created first and informs the LCAP.

Item 8: Best Practices in School District Budgeting

- Member Murawski – Impressed by framework listed in the Best Practices in School District Budgeting published by the Government Finance Officers Association (GFOA). The overall structure includes five key steps. Step 1) Plan and Prepare, this includes accounting for the current levels of student learning, identifying a communication plan and how decisions are made. Step 2) Set Structural Priorities, in this step the District would need to establish and evaluate priorities as a lot of areas of improvement are needed. Step 3) Pay for Priorities, principals of cost effectiveness would need to be established. Step 4) Implement Plan, this is a 3-5 year perspective on how the District will implement and develop a plan of action. Step 5) Ensure Sustainability, establishing a budget presentation and recommends that the District structure its budget around these five steps. The District must seek transparency and going beyond the State's Chart of Accounts. The GFOA has an award program in which best practice budgets are recognized. This achievement should be the District's long term goal.
- Board President Ryan – There is a need to address how to present the budget so that it is transparent and easy for the lay person to understand. The District has disempowered vs. empowered people on how to understand the budget.
- Member Murawski – The GFOA lists four districts that have achieved the best practice awards. We could consider adopting the framework and adopting particular areas to work on. Would like to hear from one of the district's that have implemented these steps.

Public Comment

- Liz Guillen – The state is already doing this budget through the LCAP process. Encourages that the District use this now and use General Funds instead of creating a new process.
- Member Murawski – Excellent point. However, there are a number of items that are not reflected in our current LCAP process such as the strategic financial planning over 3-5 years.

Item 9: Future Business: Next Meeting Date

- TBD



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Meeting Adjourned at 7:16 pm by Member Murawski, Seconded by Member Woo