West Contra Costa Unified School District Equity Audit Key Findings and Recommendations

Part 1: Finance and Human Resources





LLUMINATED





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WEST CONTRA COSTA UNIFIED SCHOOL **DISTRICT PROJECT PROPOSAL**



In partnership to strengthen Truth, Transparency, Trust & Training





SCOPE OF WORK

This scope of work covers a one year period and includes three phases of work: a system-wide equity analysis, a strategic planning process and ongoing support for implementation.

IlluminatED Collective will

- Collaborate with the superintendent to conduct an equity analysis of the following areas: communication and stakeholder relations; curriculum and instruction (methods and materials); student scheduling (bell and master schedules); professional learning; and human resources. This analysis will include a review of policies, practices and procedures within each area, access and inclusion metrics, resource allocation (staffing, time, budget), and student results (outcome data) overall.
- Deliver a report that includes key findings and recommendations. Collaborate with the superintendent on a strategic planning process that results in a mission/vision refresh, graduate profile
- and goal/priority setting.
- Collaborate with the superintendent to support his implementation plan through June 2022.





West Contra Costa Unified School District Mission:

We provide the highest quality education to enable all students to make positive life choices, strengthen our community, and successfully participate in a diverse and global society.

West Contra Costa Unified School District Equity Statement:

The belief that all students can achieve at high levels of proficiency and that the effects of institutionalized racism can be mitigated is central to how equity is viewed in West Contra Costa Unified School District





Communication & Stakeholder Relations

Schools & Schedules

Assessment Areas:

Curriculum & Instruction

Finance

Human Resources

Professional Learning

Human Resources Analysis: How is the central office organized and funded to support equity in student achievement for all?

> Professional Learning Analysis: How is professional learning co-created and implemented to support equity in student achievement for all?

Schools and Schedules Analysis: How are schools and schedules organized and funded to support equity in student achievement for all?

> Communication and Stakeholder Analysis: How is communication and collaboration in support of equity in student achievement for all?

Curriculum and Instruction Analysis: How are materials and methods allocated and implemented to support equity in student achievement for all?

Finance Analysis: What opportunities exist to maintain a balanced budget?

Assessment

methodS



Artifact Review

Classroom Observations

Stakeholder Interviews

Data Analysis

Stakeholder Surveys



October 20, 2021: **Overall Themes** November 4, 2021:

Curriculum & Instruction **Professional Learning** Schools & Schedules Findings & Recommendations

Human Resource Findings & Recommendations Finance Findings & Recommendations

- Communication & Stakeholder Engagement

Universal Systems, Structure and Alignment Inadequate Attention to Equity, Access and Achievement

Overall Assessment Themes

Communication

Human Resources Opportunities

"Most problems are systems problems; not people problems...There is no blame."

Peter Senge

Universal Systems, Structure and Alignment

Organization structure Communication Aligned processes Action plans Roles and responsibilities

Inadequate Attention to Equity, Access and Achievement

Aligned systems and structures Culture Hiring process Communication Onboarding process

Overall Assessment Themes

Communication

Experiential outcomes Quality of relationships Trust **Common goals** Engagement and creativity

Clarify Roles and Responsibilities

<u>___</u>



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Source: Zenger/Folkman

The Human Resources Department should follow best practices for internal communications to function efficiently and effectively.

Recommendations:

- Increase leadership presence by receiving and giving frequent feedback.
- Develop a continuous improvement cycle for the department.
- Clarify roles and responsibilities.
- Arrange for cross-training of employees.
- Facilitate meeting structures that lead to engagement, creativity, and increased morale.

Human Resources Opportunities



OF UNHAPPY CUSTOMERS NEVER COMPLAIN

95%

WILL TELL MORE THAN 20 PEOPLE ABOUT THEIR BAD EXPERIENCE

13%



NUMBER OF PEOPLE THE AVERAGE DISSATISFIED CUSTOMER WILL SHARE THEIR EXPERIENCES WITH



OF UNHAPPY CUSTOMERS JUST LEAVE

The Human Resources Department needs to implement a method of external communication to provide the best service to all stakeholders.

Recommendations:

- Clearly define excellent customer service in each role.
- Create processes that ensure more timely and accurate service.
- Market the district in a proactive manner to recruit the best and the brightest.
- Provide timely responses to applicants.
- Meet with business services on a regular basis to discuss issues and improvement of processes. • Create human resources processes and procedures that support equity and increase diversity in the
- teaching and learning process.
- Collaborate with all departments to support the creation and continual adjustment of human resources processes and procedures.

Human Resource Opportunities

The District's Position Control Process and related internal controls must follow industry best practices.

Recommendations:

- Provide professional development of the process to ensure there is a collective understanding of position control.
- Follow industry best practices to produce accurate staffing projections for the current year.
- Managers and staff responsible for the district's budget, human resources and payroll functions should meet regularly to discuss issues and improvement of processes.
- Adjust staffing at sites at the beginning of the school year based on enrollment.
- Coordinate early with maintenance and operations department to balance staffing needs.

Human Resource Opportunities

Superintendent and Cabinet Review and approve new positions and changes



Position Control Process

Position Control Process





The Lead Negotiator should be able to produce a negotiated agreement that can be quantified for a multiyear projection.

Recommendations:

- Hire a negotiations expert to provide support to cabinet and the negotiations team.
- Work with the negotiations expert to create productive, transparent, and collaborative negotiations.
- Follow the basic tenets of interest-based bargaining.
- Collaborate on appropriate documents/data that will be presented in negotiations.
- Provide total compensation comparisons.

Human Resource Opportunities

The organizational structure of the human resources department should be adjusted.

Recommendations:

- The leader of the human resources division must oversee position control processes, disability compliance, and data systems.
- Hire someone to manage the health and welfare system.
- Place the risk manager position in human resources for coordination of processes and communication to employees.
- Place payroll positions in the fiscal division.
- Hire additional employees when roles and responsibilities are clarified.
- Perform a gap analysis of district needs to determine the job descriptions of any new hires.
- Create job descriptions that are appropriate for the work being done.
- Examine the process by which work is done to ensure accuracy, effectiveness, and efficiency.
- Provide cross-training opportunities within the department.
- Provide ongoing professional development along with teaming activities.

Human Resource Opportunities

rified. riptions of any new hires. one. fectiveness, and efficiency.



Make it stick 8.

Build on the change

Create quick wins

The following processes need to be created or reviewed and adjusted to align with best practices.

- Human Resources Annual Calendar of Events
- Staffing projections/position control
- Job descriptions review and update
- Recruitment process
- Screening process
- Communication about interviews internally and externally
- Interview process
- Reference check process
- Hiring process onboarding at the district office, site or department

Human Resource Opportunities

The following processes need to be created or reviewed and adjusted to align with best practices.

- Fingerprint clearance
- Credentials review
- Investigations timelines (what is done in-house vs. attorneys)
- Workers Compensation and Return to Work Processes
- Communication between departments regarding position changes
- Contact tracing

Human Resource Opportunities

Any questions?



Finance Opportunities

A school budget is a policy document... Not just a series of numbers Universal Systems, Structure and Alignment

Position control process Budget monitoring Fiscal health Facility usage Fiscal independence Alignment of fiscal priorities Inadequate Attention to Equity, Access and Achievement

Alignment of fiscal priorities Facility usage

Overall Assessment Themes

Communication

Position control process Budget monitoring Fiscal health Facility usage Alignment of fiscal priorities

School Finance Acronyms

Average Daily Attendance (ADA)	ADA is the school district's primary source actual days they attend school. We do
Multi-year Projections (MYP)	The budget estimates of revenues , expe current and two
One time/on-going revenues/expenditures	The overall amount of ongoing expendite
Position Control Number (PCN)	An assigned number unique to
Standardized Account Code Structure (SACS)	State required reportin

ce of revenue. We receive funding based on the on the on the on the on the on the one of the one of

penditures and ending fund balance for the period subsequent years.

itures that are greater than ongoing revenues.

o a position within a school district.

ing structure/forms

Business Services Role is to Achieve Full Integration



Strategic & Operational Goals

Business Services Role is to Achieve Full Integration



Strategic & Operational Goals

The District's Position Control Process and related internal controls need to follow industry best practices. With 90% of the district's budget comprised of salaries and benefits this must be addressed immediately.

Recommendations:

- Human resources, business services (budget and payroll) must come together and update position control immediately.
- Training of the process to ensure there is a collective understanding of position control.
- Return the position identification to individual PCN's and eliminate PCN's by "bucket of teaching positions"
- Consistently follow the position control process and practices established.

Finance Opportunities

standing of position control. minate PCN's by "bucket of

Superintendent and Cabinet Review and approve new positions and changes



Position Control Process

Position Control Process





The District's current and future fiscal health is unclear at this time.

Recommendations:

- Immediately include all newly negotiated positions into the budget, update changes for existing positions and adjust all budgets with appropriate journal entries.
- Input the district's cost both one-time and ongoing into the multi-year projections.
- The First Interim Report must fairly represent the district's structural deficit and a plan to balance the budget.
- Work with human resources to examine staffing formulas and align appropriately.
- Review comparable districts' financial data to identify and evaluate outlier expenditures to facilitate future budget adjustments.

Finance Opportunities

nd align appropriately. evaluate outlier expenditures

The District's current and future fiscal health is not clearly articulated (communicated). School finance is complex! It is critical we communicate it in an easy-to-understand manner.

Recommendations:

- Develop an easy-to-understand set of assumptions that tell the story of the budget. This should be done by using charts, graphs and text to accompany the State reporting forms.
- Ensure presentations are clear, concise and short.
- Include in board packets other supporting budget documents, i.e., charts, graphs and text that augment the budget presentation.
- Compare budget presentations and supporting documents with SACS reporting forms to ensure a consistent message.

Finance Opportunities
California State Budget What a Difference a Year Makes!!



\$75.7B

3

The Unfriendly Budget

Placentia-Yorba Linda Unified Orange County

2012-13 First Interim General Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

Description Resource	Object Codes Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	132,984,106.00	132,984,106.00	15,570,640.23	132,621,325.00	(362,781.00)	-0.3%
2) Federal Revenue	8100-8299	840,000.00	840,000.00	220,413.30	840,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	16,700,579.00	16,700,579.00	3,889,266.39	18,070,885.16	1,370,306.16	8.29
4) Other Local Revenue	8600-8799	876,367.00	876,367.00	246,502.85	966,838.20	90,471.20	10.39
5) TOTAL, REVENUES		151,401,052.00	151,401,052.00	19,926,822.77	152,499,048.36		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	76,768,649.00	76,768,649.00	15,987,003.86	77,579,112.71	(810,463.71)	-1.1%
2) Classified Salaries	2000-2999	16,112,778.00	16,112,778.00	5,027,164.13	16,998,544.82	(885,766.82)	-5.5%
3) Employee Benefits	3000-3999	30,592,411.00	30,592,411.00	6,737,531.62	31,417,839.71	(825,428.71)	-2.7%
4) Books and Supplies	4000-4999	4,618,755.00	4,618,755.00	1,059,445.11	3,898,849.31	719,905.69	15.69
5) Services and Other Operating Expenditures	5000-5999	9,879,244.00	9,879,244.00	3,374,081.46	9,733,738.13	145,505.87	1.59
6) Capital Outlay	6000-6999	46,535.00	46,535.00	0.00	114,435.00	(67,900.00)	-145.9%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299		1,601,441.00	313,667.96	1,724,965.33	(123,524.33)	-7.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(1.018,390.00)	(1,018,390.00)	(5,737.80)	(1.033,711.57)	15,321.57	-1.5%
9) TOTAL, EXPENDITURES		138,601,423.00	138,601,423.00	32,493,156.34	140,433,773.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		12,799,629.00	12,799,629.00	(12,566,333.57)	12,065,274.92		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8925	1,622,536.00	1,622,536.00	0.00	1,600,000.00	(22,536.00)	-1.4%
b) Transfers Out	7600-7629	2,500.00	2,500.00	4,245.00	6,745.00	(4,245.00)	-169.8%
2) Other Sources/Uses a) Sources	8930-897	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999			2,266.09	(20,504,220.00)	217,671.00	-1.1%
4) TOTAL, OTHER FINANCING SOURCES/USES		(19,101,855.00)		(1,978.91)	(18,910,965.00)		



30 66647 000000 Form 011



West Contra Consta USD Historical & MPY Financials





A User Friendly Budget Can Be a Great Communication Vehicle

- Gives the reader a quick and easy understanding
- Reflects district goals
- Uses the displays as a teaching document
- Uses charts, tables and interesting displays
- Focuses on priority areas
- Respond to local interests

User Friendly Budget Ingredients

- Narrative of budget assumptions
- Graphic displays of revenues and expenses
- Descriptions of the historical/current changes in district fiscal characteristics
- District's reserves and net ending balances
- LCAP priorities
- Appendix of selected district information



Statewide Average Reserve Levels

2019–20 Average Unrestricted General Fund, Plus Fund 17; Ending Balances¹

	Unified School Districts	
	West Contra Costa School District	
	Elementary School Districts	
	High School Districts	

¹As a percentage of total general fund expenditures, transfers, and other uses

LEAs also had temporary spending freezes as a result of an immediate and complete shutdown of in-person instruction

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18.82%

15.68%

22.70%

17.34%

The district does not have a strategic process to address changes in facility usage including, under/over-enrolled schools, student placement, integrated classroom utilization for special education and other support programs, and the need to provide additional and ageappropriate classrooms Title 5 requirements for the newly legislated Universal Transitional Kindergarten (UTK).

Recommendations:

- Develop a common understanding of programmatic needs and information and its relation to facilities (Educational services, facilities and other programs)
- The Facilities department should be included in discussions/planning that impact district facilities.

Recommendations continued:

- Establish a Facility Sub-committee of district stakeholders to evaluate the impact of program offerings, community access, and cost impact to the use of district facility buildings.
- Incorporate a plan for Universal Transitional Kindergarten and integrate into the facilities master plan.
- Create recommendations to address both under and over-enrolled schools.
- Establish and facilitate a clear process to request facility improvements with specific prioritization criteria and identify specific funding mechanisms.
- Establish an enrollment management committee (including facilities, technology, fiscal services and student placement, and other impacted departments) to evaluate feasibility of program changes.
- Develop a standardized classroom space usage policy.

The District is Fiscally Independent from The Contra Costa County Office of Education (CCCOE)

Moving to the CCCOE will strengthen internal controls and improve workload. Currently, employees that have not completed fingerprinting, TB tests etc. are being paid. The county would not issue the checks until corrected. This adds another layer of checks and balances. Since the CCCOE and WCCUSD are on the same financial system it will make the transition easier.

- Step 1 give CCCOE access to WCCUSD financial system
- Work collaboratively with CCCOE to evaluate a full transition

The District should evaluate all outlier expenditures including existing contracts to determine best value of service, clear objectives and accountability and determine if there are any duplicative services. Ensure the expenditures align with the District's priorities. Do a root cause analysis to adequately address next steps and identify issues:

Examples of expenditure outliers WCCSD spends more as compared to other similar sized/demographic districts:

- Services and other operating expenditures
- Pupil transportation
- Health services
- Contributions to special education and food services
- Workers compensation insurance
- Classified instructional salaries
- Dues and memberships

Statewide Peer Group for Comparisons

Revenue Versus Expense History

Note: This analysis includes all amounts allocated to the 5000-5999 Special Education Goal Account Dimension Revenue excludes 8800-8999 - Other Financing Sources Per Student calculations are based on Students with Disabilities. Source: California Department of Education Financial Data



			Measure Names Expense Revenue
(\$5	50,942,755)		
	(\$50,698,098)		
		(\$63,919,686)	
\$70,000,000	\$80,000,000	\$90,000,000 \$100,000	,000

Many of the high-risk areas of the FCMAT report had yet to be addressed (budget monitoring and updates, collective bargaining agreements, enrollment projections, etc.)

Recommendations:

- Prioritize addressing high risk areas which are addressed in this and FCMAT's report
- Invite FCMAT back to the district following the Governor's January Budget proposal and prior to the Second Interim Report to conduct an updated fiscal health risk analysis and a management and multi-year projection review to ensure the district has incorporated the recommendations from this report and the valuable recommendations from the FCMAT report dated May 2021.

Any Questions?

