



Fiscal Oversight Committee (FOC)

Thursday, December 7, 2023

Meeting Minutes

Regular Monthly Meeting – Wilcox Building | Board Room

Voting Members (x indicates in attendance * indicates absent)

X	James Coope, Chair	X	Maya Rosochacova
*	Ed Pavletich, Vice Chair	X	Megan Severs
*	Jerrold Taylor, Recorder	X	Mike Barrows
X	Aaron Cowan	*	Robert Smithson
X	Daniel Smith	X	Vili Vangelova-Petkova
X	Kevin Metzger		

Non-Voting Members

X	Kaylee Winegar, Board of Education Director	*	Jenny Frueh, Administrative Assistant to CFO
X	Jana Schleusner, Chief Financial Officer	*	Drew Phelps, Manager of School Budgeting
X	Colleen Doan, Director of Budget	X	Cheryl DeCristino, Accounting Manager
X	Eric Varner, Director of Finance	*	Aadithya S, DCSD Student Advisory Group

Guests

X	Sam Hellwege, Principal CliftonLarsonAllen LLC		
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Call to Order

- Chair James Coope called the meeting to order at 6:00 p.m. Roll call was taken.

Public Participation Protocol Statement

- Chair James Coope stated that the public would have an opportunity at the end of the meeting to provide public comment.

Approval of Minutes of Meeting | Chair James Coope

- Motion to adopt November 16, 2023, Minutes of Meeting by Dan Smith seconded by Mike Barrows. Motion passed.

Final Audit Presentation and Audit Subcommittee Update | Jana Schleusner, Chief Financial Officer, Eric Varner, Director of Finance and Sam Hellwege, Principal Auditor

- Jana Schleusner, CFO, presented the 2023 Audit results. CLA provided input to the discussion as well. Discussion followed. Maya Rosochacova, Audit Subcommittee Chair updated the Committee on the status of the Subcommittee's work. Maya will complete a memo to the Board.

FOC Membership | Chair James Coope

- Interviews have been conducted since the last meeting. There are currently four vacancies out of 15 allocated slots. Four interviews were conducted and three were identified as strong candidates.
- James Coope motioned to recommend the three candidates for appointment to the Board of Education. Seconded by Dan Smith. Motion passed unanimously.

Board of Education (BOE) Update | Director Kaylee Winegar

- Director Winegar discussed changes to the Board composition and the process under consideration for filling one board vacancy. Director Winegar also provided an update on the board retreat. Superintendent Kane will present to the Board in January on emergency needs given the 5B ballot failure. Director Winegar discussed the possibility for an RFP for charter schools in the areas where schools would have been built using 5B funds.

Mill Levy Certification | Colleen Doan, Director of Budget

- Colleen and Jana discussed a recommendation to delegate board authority of final tax levy to Superintendent given a one-time timing change that results in certification being due after the required information is available but before the next Board of Education meeting. The Board of Education would approve the draft, allowing management to perform a true-up after final numbers are available. After discussion, no concerns were identified by members of the FOC.

Budget Priorities Discussion Survey | Colleen Doan, Director of Budget

- Colleen provided the draft survey for input and discussion.

New Business / Ideas | Chair James Coope

- Dan Smith requested review of the revised debt policy for new members and those not involved in creating it. Jana to include in February FOC meeting.
- James Coope led discussion of the site-based budget presentation from last month's FOC meeting. General insights and concerns were discussed and documented to be communicated to the Board of Education.

Member Roundtable | Chair James Coope

- Each FOC member was given the opportunity to speak.

Public Participation

- No public comment

Adjourn

Motion to adjourn by James Coope, seconded by Megan Severs. Meeting adjourned at 8:05 p.m. Motion approved.

Next FOC Meeting

The next FOC Meeting is scheduled for January 18, 2024 at the DCSD West Support Center.