

Superintendent's District Advisory Panel for Exceptional Student Education

Financial Sub-Committee Meeting

Meeting Minutes

DATE: March 8, 2024

TIME: 1:30pm

LOCATION: Virtual via Zoom

Meeting called to order at 1:35 pm by: Shannon Gottardi, District Director

In Attendance: Shannon Gottardi, District Director; Raul Garcia, ESE Executive Director; Ava Goldman, Curriculum Support Specialist; Blanca Malagon, Parent Member; Elias Seife, Parent Member; Ivan Deveaux, UM CARD; Martha Diaz, Chief Budget Officer; Kelli Hunter-Sheppard, Administrative Director

Purpose of meeting: To address follow up questions from the Superintendent's Panel Advisory Meeting related to the IDEA Budget and General Funds.

Topics Discussed:

Ms. Gottardi began the presentation by sharing her screen and reviewing slides containing information pertaining to the questions posed during the panel meeting regarding the 2022-2023 IDEA K12 Budget. The questions were pertaining to the expenditures of Instructional Software Licenses, Supplies, and Furniture and Equipment.

Instructional Software Licenses Slide- Ms. Gottardi explained the breakdown of allocation of funds between IDEA and ARP ESSER III funds and reviewed the description of expenditures under the Instructional Software License category.

Questions on this slide were addressed by Ms. Gottardi.

Supplies Slide- Ms. Gottardi explained the purchasing categories assigned to each item by vendor and reviewed the breakdown of allocation of funds between IDEA and ARP ESSER III funds; A description of all the expenditures within this category were reviewed.

Questions on this slide were addressed by Ms. Gottardi.

Dr. Kelli Hunter-Sheppard joined the meeting.

Furniture and Equipment Slide: Ms. Gottardi reviewed the breakdown of allocation of funds between IDEA and ARP ESSER III funds. A description of expenditures within this category was reviewed.

Questions on this slide were addressed by Ms. Gottardi.

Presentation transitioned to Martha Diaz, Chief Budget Officer.

Ms. Diaz shared her screen reflecting a spreadsheet that was presented at the panel meeting. She explained how the reporting of expenditures is compiled. The accounting department puts

together the amounts shown. Reporting of expenditures are determined by the state and are provided according to the specific format in the FDOE Red Book. It is a complex methodology of allocating expenditures that are recorded in the general ledger.

The COST Report is prepared by a programmer who does not work for the district based on a dump of expenditures, FTE file, and other information. The programmer, based on files given and rules of the state, identifies the allocations and amounts are assigned to the different subcategories of expenditures. She explained that this is the reason why it is not possible to give a very specific breakdown of each expenditure as reported by the ESE Office.

Ms. Diaz reviewed the spreadsheet made of the total expenditures within the General Fund and ESSER Funds within the last two school years, 2021-2022 and 2022-2023 for the two categories in question, Materials and Supplies and Capital Outlay.

Ms. Gottardi announced the time at 2:30 pm and everyone agreed to continue until Ms. Diaz was finished with her presentation.

Ms. Diaz explained that the COST report is a software created by DOE according to their criteria and they spread expenditures based on staff, FTE, and space. Expenditures are uploaded from the different departments, and they get spread automatically according to the department. Therefore, it is not possible through COST report analysis to narrow down specific transactions.

She went on to review the files for each category with the general description of the basic cost category. A spreadsheet was shared of the total expenses by fund number for Materials and Supplies and for school year 21-22. General supplies and textbooks were the biggest expenditures in Materials and Supplies. ESSER funds biggest spending was mostly textbooks and supplies. Most general supplies were covid related due to the school year.

Questions were addressed by Ms. Diaz.

Ms. Diaz reviewed the file that provides the expenditures with the Capital Outlay Line and explained that the capital threshold is \$1,000. Therefore, anything less than \$1,000 is not accounted for in the spreadsheet reviewed. The total amounts by fund were reviewed. Items purchased were agricultural equipment, air-conditioning, appliances, audio-visual equipment, hospital and surgical equipment, trucks, etc. With ESSER funds, items purchased were chillers, air-conditioning equipment, computer accessories and supplies to name a few.

No other questions were posed.

Ms. Gottardi adjourned the meeting at 3:05 pm.