



Meeting Minutes Duval County Public Schools

APRIL 21, 2023, AUDIT ADVISORY FINANCE SUBCOMMITTEE MEETING

Committee Members Present: Dan Edelman, Mindy Menzel, Mark Sizemore, Ex-Officio School Board Chairman Dr. Kelly Coker

Board Member(s) Present: Charlotte D. Joyce

Call Meeting to Order

The meeting was called to order at 11:02 a.m.

Board Member Joyce arrived at 11:06 a.m.

Ex-Officio School Board Chairman Dr. Kelly Coker arrived at 11:16 a.m.

Staff members who were also present:

- Michelle Begley, Chief Financial Officer
- Lenia Blades, Internal Board Auditor
- Ashley Barr, Director, Strategic Planning & Grants
- Gail Collins, Administrative Assistant to the Board

Items to be discussed:

The committee reviewed the Budget Comparison Florida School Districts document.

- Percentages are not meaningful.
- Most useful information is per student.
- Dollars per student.
- Does not want to get rid of all the percentage calculations, but the one table doesn't make sense because it is total expenditures instead of revenue.
- There is too much information in all the reports and other documents submitted to the Board. Want to delete what is not needed and let the Board focus on what is most important.
- The information on the spreadsheet is based on the feedback of the committee members from the last meeting.
- Is it useful to have a percentage of expenses on the summary?
- There is a lot of information on the Financial Statements. DCPS is being compared to 7 other school districts.
- Input requested as to what is more important: percentages or per student from an evaluation of comparison.

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- Determination of the best way to have the spreadsheet set up so the Board Members can understand what they are looking at.
- Funds received for students and funds spent for students.
- This is only general funds. No other funds that influence the amount are on the spreadsheet.
- Inquiry was made into if the spreadsheet should be done on the general funds or on everything, if there were comparative numbers for everything and what was missing from the spreadsheet?
- Information on ESSER and construction would not be included. Food Service and Federal information would be because they provide direct support to the students.
- Inquiry was made if the other districts report this information on their summary pages so that the information is accessible?
- Each fund has its own stand-alone books.
- Without the additional information, there is no value in the spreadsheet.
- When the committee first started, there was a presentation of the general fund.
- The budget document has all funds, but the focus was on only the general fund.
- Fund balance is the issue because lately it has been in the red.
- Sometimes revenues flow evenly. If the District receives a large amount because of property taxes, it will fluctuate because everything is not divided by 12.
- Should the spreadsheet be modified to include everything except debt and capital?
- The goal has changed and to provide a report to the Board, there is a need to do a more thorough analysis of the real operation.
- The analysis that has been produced so far has been valuable to staff.
- It was stated that the percentage of the overall budget represented by general funds is almost half. As ESSER goes away, the percentage will rise.
- Having true information when comparing DCPS to the other school districts would allow the Board Members to see and have conversation regarding that information.
- Federal is a larger portion due to ESSER at present and 2 years from now it will not be.
- An inquiry into what other districts do regarding federal funds was made.
- A request for whatever is produced, be clear as to what it represents.
- What is the analysis going to be used for.
- This is a multi-faceted tool: tool for the staff to look at; tool from a standpoint of the Board at a high level to look at and ask regarding why.
- Grants.
- Explanation on breaking down the federal revenue.
- A request to provide a summary only, not the details.

Ms. Menzel brought Ex-Officio School Board Chairman Dr. Kelly Coker up to speed regarding the conversation of the meeting.

Discussion continued:

- The two largest contracts with DCPS are Transportation and Food Service.
- Chartwells is the only vendor who submitted a bid.



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- Construction and debt service will be excluded.
- Information regarding construction is on the dashboard.
- The Special Revenue Fund is Federal.
- Internal Service Funds.
- Information for the summary page: revenue instructional, operational, and total; percentage of revenue; \$/student, district FTE
- On summary page, say that all numbers are in the millions and drop the last 3 digits. Make a notation and highlight at the top of the page that all numbers are in the thousands.
- On page 3, the only useful column is Duval Variance-From Average percentage.
- Explanation provided of the detailed template that was used for information from other school districts.
- The report will have a sub schedule for revenues, instruction, operational – each on separate pages.
- Same dollars and percentages per student.
- On the page that has the calculations, add a title per student.

Ex-Officio School Board Chairman Dr. Kelly Coker inquired if the subcommittee would be ready to walk the Board through this spreadsheet?

Subcommittee members responded:

- Make the changes.
- Circulate revised report.
- Talk ideas.
- Staff have said that this tool is useful to them.
- Welcome staff input to make improvements.
- Make it a tool that the Board can understand.
- Would be able to share the information that is being provided to the Board but would not be able to explain why items are out of line.

A brief explanation of the Joint Meeting was provided.

A suggestion was made to watermark the Budget Comparison Florida School Districts document for the Joint Meeting.

Inquiry was made about data quality check.

The list of suggestions/questions will be addressed at the next meeting to get more details. Mr. Edelman will be the spokesperson for the Joint Meeting.

ADJOURNMENT

The meeting was adjourned at 12:08 p.m.



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Minutes were taken by Gail Collins, Administrative Assistant to the School Board

These minutes were approved at the March 25, 2023 Audit Advisory Committee Meeting.