

SCHOOL BOARD OF BROWARD COUNTY

AUDIT COMMITTEE MEETING

KC WRIGHT ADMINISTRATION CENTER  
BOARD ROOM  
600 SE 3RD AVENUE  
FORT LAUDERDALE, FLORIDA

THURSDAY, NOVEMBER 14TH, 2024  
9:41 A.M. - 12:48 P.M.

Court Reporter:  
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COMMITTEE MEMBERS IN ATTENDANCE:

- DR. NATHALIE LYNCH-WALSH, Chair
- MR. ROBERT MAYERSOHN, Vice Chair
- MS. RUTH CARTER-LYNCH
- MR. ANTHONY DE MEO, CPA
- MS. MARY FERTIG
- MR. MATTHEW FRIEDMAN
- MR. OLEG GOROKHOVSKY, CPA
- MR. ANDREW MEDVIN, CPA
- MR. LEW NAYLOR
- MR. PETER TURSO

OFFICE OF THE CHIEF AUDITOR STAFF:

- MR. DAVE RHODES, Chief Auditor
- MS. ALI ARCESE, Audit Director, via Teams
- MS. JENNIFER HARPALANI, Assistant Director IT Audits
- MS. NAKIA GOULDBOURNE, Acting Manager, Internal Accounts
- MS. ELENA PRITYKINA, Task-Assigned Manager, Operations
- MR. GABRIEL CARVAJAL, Manager, Property & Inventory Control
- MR. MATTHEW RUIZ, Inventory Audit Specialist
- MR. BRYAN ERHARD, System Support Specialist II
- MR. DEREK TILLMAN, Executive Secretary
- MS. WANDA RADCLIFF, Clerk Spec B
- MS. OCTAVIA ALLEN-HARDAWAY, Clerk Spec C

DISTRICT STAFF:

- MS. GERRILYN ARLOTTA, Assistant Director, Accounting & Financial Reporting
- MR. OMAR R. SHIM, Director, Capital Budget
- MR. JEFFREY WHITNEY, Budget Director
- MS. KIM PUNZI-ELABIARY, Director, Behavioral Threat Assessment

INVITED GUESTS:

- MR. TIM BASS, Court Reporter, United Reporting
- MR. EDDY CASTANEDA, MSL Audit Senior Management

1 Thereupon, the following proceedings were had:

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3 MR. MAYERSOHN: All right. I would like to  
4 call this Thursday, November 14th, 2024 Audit  
5 Committee Meeting to order. Can we please rise  
6 for the Pledge?

7 (Pledge of Allegiance was recited.)

8 MR. MAYERSOHN: Can we get a roll call?

9 MR. RHODES: Yes, sir.

10 Ruth Carter-Lynch?

11 MS. CARTER-LYNCH: Present.

12 MR. RHODES: Rebecca Dahl?

13 (No response.)

14 MR. RHODES: Anthony De Meo.

15 MR. DE MEO: Here.

16 MR. RHODES: Mary Fertig?

17 (No response.)

18 MR. RHODES: Matthew Friedman?

19 MR. FRIEDMAN: Here.

20 MR. RHODES: Dr. Nathalie Lynch-Walsh?

21 DR. LYNCH-WALSH: Here.

22 MR. RHODES: Oleg Gorokhovsky?

23 MR. GOROKHOVSKY: Here.

24 MR. RHODES: Robert Mayersohn?

25 MR. MAYERSOHN: I'm here.

1 MR. RHODES: Andrew Medvin?

2 MR. MEDVIN: I'm here.

3 MR. RHODES: Lew Naylor?

4 MR. NAYLOR: Here.

5 MR. RHODES: Phyllis Shaw?

6 (No response.)

7 MR. RHODES: And Peter Turso?

8 MR. TURSO: Here.

9 MR. MAYERSOHN: All right. Can we get  
10 Approval of the Agenda for the November 14th,  
11 2024 Audit Committee Meeting?

12 Don't all jump in at once.

13 MS. CARTER-LYNCH: Moved.

14 MR. MEDVIN: Second.

15 MR. MAYERSOHN: Moved by Dr. Ruth, second by  
16 Mr. Medvin.

17 All in favor signify by saying aye.

18 COMMITTEE MEMBERS: Aye.

19 MR. RHODES: Any opposed?

20 (No response.)

21 MR. MAYERSOHN: The ayes have it.

22 Do we have any public comments?

23 MR. RHODES: We have no public speakers at  
24 this time.

25 MR. MAYERSOHN: Okay. Can I get an approval

1 of the minutes for the October 2024 Nominating  
2 Committee and Audit Committee Meetings?

3 MR. TURSO: So moved.

4 MS. CARTER-LYNCH: Second.

5 MR. MAYERSOHN: Who moved? Mr. Turso.  
6 Seconded by Dr. Ruth. I love saying that.

7 MS. CARTER-LYNCH: You love saying that.  
8 You've been saying that for, what, 20 years?

9 MR. MAYERSOHN: All those in favor signify by  
10 saying aye.

11 COMMITTEE MEMBERS: Aye.

12 MR. MAYERSOHN: Anybody opposed?

13 (No response.)

14 MR. MAYERSOHN: The ayes have it.

15 MR. RHODES: If we can get some tech support  
16 for this microphone?

17 MR. MAYERSOHN: It's on now. It just keeps  
18 going on and off. Maybe it's too sensitive.  
19 Maybe I'm hitting it. Housekeeping - Ethics  
20 Training/Acknowledgement/Conflict of Interest  
21 Forms. Has everybody signed?

22 MR. RHODES: So what we have right now,  
23 everyone is up to date with all the requirements  
24 with the exception of Ruth Carter-Lynch on the  
25 Ethics and then Rebecca Dahl on the Ethics and

1 the Acknowledgment Form. We do have an  
2 understanding that because there is a change of  
3 two board members, Ms. Carter-Lynch is in kind of  
4 a holding pattern as to whether or not she's  
5 going to be reappointed.

6 Ms. Carter-Lynch, is it fair to say that if  
7 you're reappointed that we'll get the Ethics  
8 taken care of immediately?

9 MS. CARTER-LYNCH: Oh, absolutely. If she  
10 doesn't do it within the next week or so I'll do  
11 it anyway. It wouldn't hurt to do it.

12 MR. RHODES: All right. And then we're  
13 awaiting the final disposition on whether or not  
14 Committee Member Dahl will be returning to the  
15 committee. I'm going to follow up with that with  
16 Board Member Hixon, who appointed her.

17 MR. MAYERSOHN: It's my understanding that  
18 she is not, but she hasn't submitted a letter of  
19 resignation.

20 MR. RHODES: Has anybody from my staff, have  
21 we received the resignation notification?

22 We have not.

23 MR. MAYERSOHN: So I guess, technically,  
24 she's still on the board.

25 MR. RHODES: Yes.

1 MR. MAYERSOHN: Okay.

2 DR. LYNCH-WALSH: Mr. Mayersohn?

3 MR. MAYERSOHN: Yes.

4 DR. LYNCH-WALSH: Yeah, can they -- because I  
5 -- I spoke to Ms. Hixon and she's looking for a  
6 replacement. So if we could just get -- because  
7 that affects quorum if a seat is filled versus  
8 unfilled. So if it's possible I think for a lack  
9 of someone sending an email we have one more seat  
10 that appears to be filled but, actually, isn't.

11 MR. RHODES: Through the Chair, I will reach  
12 out to Board Member Hixon after this meeting and  
13 see if I can get any clarification on how that  
14 process is going and I'll report back to  
15 everyone.

16 MR. MAYERSOHN: Okay.

17 DR. LYNCH-WALSH: I think it's most important  
18 that we just get something in writing that says  
19 that she's resigned.

20 MR. RHODES: I'll gather that as well.

21 DR. LYNCH-WALSH: Because then the seat's  
22 empty and whenever they get, Ms. Hixon gets a  
23 replacement then that's a separate issue.

24 MR. MAYERSOHN: Okay. Anything else, Dr.  
25 Lynch-Walsh?

1 DR. LYNCH-WALSH: No, I'm good. I'm at a  
2 light. That's the only reason I'm chiming in.

3 MR. MAYERSOHN: All right. Audits for Review  
4 and Transmittal, Number 7, Property & Inventory  
5 Audit.

6 MR. RHODES: Okay. I'm going to turn this  
7 over to the manager of Property & Inventory just  
8 to give an overview of what the audit contained  
9 and then we can find out if there are any  
10 questions or comments from the committee.

11 Mr. Gabriel Carvajal.

12 MR. CARVAJAL: Good morning, audit committee,  
13 staff members. The overview is eight departments  
14 had findings. A total of 51 assets were reported  
15 unaccounted for, which resulted in a financial  
16 impact of just over \$3,400 to the district. So  
17 other than that, if there's any questions for  
18 this audit?

19 MR. MAYERSOHN: Any questions? Mr. Medvin?

20 MR. MEDVIN: Yeah. In looking at the audit  
21 it seems to me that there's an awful lot of work  
22 and detail and time that goes into it. And you  
23 can certainly agree with that. And it seems like  
24 we're coming up on a dollar basis a miniscule  
25 amount of problems. I'm just wondering, are we



1 using our resources to the best of our ability?  
2 Are we required because of statute to go into  
3 such detail? Because it seems like, you know,  
4 you find a missing radio from 15 years ago, I  
5 mean, in reality, what's the big deal? What's  
6 the meaning of it anyway?

7 And I'm just wondering, I've been looking and  
8 seeing these audits for years and I realize  
9 there's got to be an awful lot of work that goes  
10 into it and I believe the system has been  
11 improved significantly, internally, and so the  
12 results are much better than perhaps they were  
13 before. So I'm just making a comment to get your  
14 opinion.

15 MR. CARVAJAL: So the reason that we're  
16 conducting these audits is to provide assurances  
17 to the district, because the district is  
18 responsible to ensure that property that they  
19 hold is reported properly to the State of Florida  
20 because it's a requirement for the Florida  
21 Statute to ensure all the inventory. So when we  
22 go out, we go out and test the schools and the  
23 departments to assure that they are providing  
24 appropriate accountability of their assets --  
25 appropriate accountability of their assets. So

1 we go out and assure that that is occurring.  
2 Because even though some of these assets are old,  
3 we still need to make sure that they are,  
4 actually, holding onto their equipment. So, as  
5 an example, we've had laptops that are just a few  
6 years old that have been reported missing and  
7 they don't know what's happened to them. And so  
8 if we don't report that properly then it looks  
9 like we have more property on our records than we  
10 actually have, physically.

11 MR. MEDVIN: Okay. But this is -- I'm just  
12 wondering, is it worth doing all of this or maybe  
13 contemplate more on the systems and controls?  
14 Which I think appear to be working much better.  
15 I mean, I remember sitting here and seeing audits  
16 with an awful lot of exceptions, and, certainly,  
17 it's nowhere near as bad as it was. And I think  
18 that's partially because of the audit study. I  
19 think it's a very important purpose. I'm just  
20 wondering the time and the fact that the chief  
21 auditor's office has so much that has to be done  
22 in so many areas that we spend -- are we spending  
23 an over amount of time on this area? That's --  
24 that's my comment.

25 MR. CARVAJAL: Well, it's a check and balance

1 with -- something is wrong with these mikes.  
2 It's a check and balance of the inventory. So if  
3 we're not checking these schools, some of these  
4 assets can grow legs and walk away. I'm not  
5 saying that that was happening, but that's  
6 essentially what it is, what we're doing out  
7 there.

8 MR. MEDVIN: Well, I mean, the ideal solution  
9 in my mind is, if you had more resources to do  
10 these audits and the other things that Mr. Rhodes  
11 and company has to do, we would be much better  
12 off. Because I think there's always a conflict  
13 about what can we get done.

14 MR. MAYERSOHN: Mr. Rhodes?

15 MR. RHODES: Thank you, Chair. I just wanted  
16 to let you know that the Property & Inventory is  
17 a separate audit functional group and the  
18 resources that they have when they go out and  
19 they take a look at the inventory and compare  
20 that to -- I'm sorry, the assets and compare that  
21 to what is on the inventory, what they're doing  
22 is ultimately just reporting what it is that  
23 they're finding. They're providing it in a more  
24 comprehensive manner than we may have seen in the  
25 past, but it's not something that takes a large

1 or a greater amount of time to put it together.  
2 It's just there for additional information or a  
3 little bit deeper dive into the information so  
4 that you guys can see that. For example, if we  
5 see that something has a new value of, I'm just  
6 going to make a number of \$20,000 worth of  
7 equipment, but the items are all anywhere from  
8 1985 to 2016, we have a bunch of things that no  
9 longer have a useful life and have been  
10 depreciated down to little or nothing. So we  
11 want you guys to be able to see what the actual  
12 cost of it is, how holding onto and properly  
13 accounting for that would have protected that  
14 investment, but also to identify the current  
15 value of that so we know when it's material and  
16 when it's not.

17 DR. LYNCH-WALSH: Mr. Turso.

18 MR. TURSO: So I think Mr. Rhodes answered  
19 part of it, but just for clarification, two  
20 things. Would you say that taking these actions  
21 acts as somewhat of a deterrent, knowing that the  
22 schools know that, hey, somebody is looking at  
23 inventory to ensure that nothing nefarious  
24 occurs? That's my first question.

25 MR. CARVAJAL: Yes.

1 MR. TURSO: Good. And the second one, which  
2 I believe Mr. Rhodes just answered, is the reason  
3 for the disparity between unit cost and financial  
4 impact, quite frankly is because, for example  
5 70 -- well, again, I'll just rough this, this  
6 78-inch whiteboard may have had a unit cost of  
7 around 1,800, but today it's not worth anything  
8 to the district on a dollar per dollar?

9 MR. RHODES: The short answer to that is,  
10 yes, but the a little bit longer answer to that  
11 is there's information in the system that we can  
12 see what the depreciated value is. Whether it's  
13 \$5 or \$55, versus that original cost, we'll  
14 report on that as a part of the financial impact  
15 to the district.

16 MR. TURSO: Is there a way to know if that  
17 Promethean board had been available or had been  
18 found, could it have been of use or of value  
19 towards the children in that school?

20 MR. CARVAJAL: That would have to be  
21 determined by the principal and the staff members  
22 there. So if it's still useful for them, kind of  
23 like this Promethean right here, even if it had  
24 no value depending on depreciation, we could  
25 still use it. So it depends on the staff members

1 there. If they no longer need it and there's no  
2 value left over because of depreciation, then  
3 they could submit it for disposal or for auction,  
4 you know, however the district wants to dispose  
5 of the asset or get rid of the asset.

6 MR. TURSO: Okay. Understood. Thank you.

7 MR. MAYERSOHN: Mr. Friedman and then Mr. De  
8 Meo.

9 MR. FRIEDMAN: Yeah, so I'm looking over  
10 financial impact and I understand the  
11 depreciation --

12 DR. LYNCH-WALSH: Mr. Mayersohn, can you put  
13 me in the queue?

14 MR. MAYERSOHN: Yes.

15 DR. LYNCH-WALSH: Thank you.

16 MR. MAYERSOHN: Go ahead.

17 MR. FRIEDMAN: I understand the depreciated  
18 value of the item, but the financial impact is  
19 more realistically the replacement value. If  
20 something's missing, then we have to put  
21 something else in that place to replace that  
22 cost. So the financial impact shouldn't be the  
23 leftover depreciated value, it's what we have to  
24 buy now to replace the depreciated item.

25 MR. CARVAJAL: Right. But it also accounts

1 for if we still had that asset it would still  
2 have value. If it no longer served a purpose at  
3 its particular location and we needed to get rid  
4 of it, we can submit it for auction and try to  
5 recover some of that value back into the district  
6 and use it for whatever else.

7 MR. FRIEDMAN: So how do you determine what  
8 is no longer needed -- of the missing items what  
9 is no longer needed versus what needs to be  
10 replaced?

11 MR. CARVAJAL: I'm sorry. Can you repeat  
12 that?

13 MR. FRIEDMAN: For -- you were talking about  
14 putting things to auction versus, okay, well  
15 something was missing that needed to be replaced,  
16 so the financial impact was, yes, you lost  
17 something that might be, you know, worth \$200,  
18 but then you had to buy something that was \$1,800  
19 to replace that something that had a \$200 value?

20 MR. CARVAJAL: Right. So if it's lost or  
21 unaccounted for we just lost that depreciated  
22 value that we could have recovered if we  
23 submitted it for auction if that asset was no  
24 longer useful at that particular location.

25 MR. FRIEDMAN: So we're not looking at

1 replacement value at all, just whatever it was  
2 worth when it was lost?

3 MR. CARVAJAL: What we're reporting is, this  
4 asset is no longer accounted for under and now  
5 the district is at a financial, technically,  
6 financial loss because we could have recovered at  
7 least that amount if that asset was no longer  
8 useful at that location. All right?

9 So it's like if you had a TV at home and it  
10 no longer had value and it gets stolen and now I  
11 had to replace and now I've got to pay 500 bucks  
12 to replace my TV. So that comes out of my  
13 pocket. So in a sense now the district will have  
14 to replace it at the current value now where they  
15 could have recovered some of it by auctioning it  
16 off.

17 MR. FRIEDMAN: Right. But under that same  
18 aspect, okay, well if I had to buy a TV for \$100,  
19 well, I'm out \$100 plus the value of whatever the  
20 other TV that I could have sold.

21 MR. CARVAJAL: And that's the purpose of  
22 ensuring that the accountability is had at the  
23 particular location. That's why we go out and  
24 check to ensure that they are maintaining  
25 accountability of all of their assets whether



1 they have any depreciated value or not.

2 MR. FRIEDMAN: All right. Thank you.

3 MR. MAYERSOHN: Mr. De Meo and then Dr.  
4 Lynch-Walsh.

5 MR. DE MEO: Yeah, briefly. I -- I echo the  
6 sentiments of Mr. Medvin. You know, just in  
7 terms of the required procedure, we're required  
8 to take these inventories; right?

9 MR. CARVAJAL: Yes, sir.

10 MR. DE MEO: Yeah. You know, if there's a  
11 way we could -- when findings seem to be smaller,  
12 decreasing, maybe decrease the sample size. I  
13 know Mr. Rhodes said it's not a big job. The  
14 other thing is, there are a number of items in  
15 there that show fully depreciated, Motorola  
16 radios, computers, these whiteboards, some of  
17 those do seem to have some use or may have some  
18 use or value, and I was wondering if a harder  
19 look, unless it's -- unless it's mandated, a  
20 harder look at the depreciation schedule, or  
21 maybe salvage value, as Mr. Friedman was  
22 referring to a little bit, might be a way to  
23 capture the true value. It's hard to anticipate  
24 that at the beginning or at the acquisition, but  
25 some of those radios can be used, I think -- you

1 know, I'm not an expert, but maybe for 20 years.  
2 So just, I'd be curious, you know, to give some  
3 thought to that, nothing -- I don't want to go  
4 crazy here, but just maybe at some other time you  
5 could report to us that process.

6 MR. MAYERSOHN: Mr. Rhodes?

7 MR. RHODES: Just to respond to that quickly.  
8 Right before I took over into this position there  
9 was a changing of the way that the Property &  
10 Inventory does their -- their property and  
11 inventory audits. It used to be that rather than  
12 looking at a sample they were going out and  
13 accounting for 100 percent of the assets that  
14 were on the inventory for each of these  
15 locations, which didn't really represent what an  
16 audit is about, which is about taking a  
17 reasonable-sized sample. So we settled somewhere  
18 in the range of 18 to 20 percent sample of all  
19 the assets that are attached to a specific  
20 location. And that has decreased the amount of  
21 work, which has allowed us to be able to go out  
22 and get that sample information and also to  
23 provide a little bit deeper dive of information  
24 for you folks to look at and for the board to  
25 look at when they receive it. Also it kind of

1 gives us a snapshot of what's going on around the  
2 district and if we start to see trends and  
3 patterns based on that that can help us to re --  
4 revive the standard operating procedure for how  
5 we're going to look at that. So far we haven't  
6 had to do that, but we will be looking at it  
7 again at the one year anniversary of this SOP.  
8 Thank you.

9 MR. MAYERSOHN: Dr. Lynch-Walsh?

10 DR. LYNCH-WALSH: Okay. I'm almost there,  
11 but to sort of pull together the comments from  
12 everybody that were just made, this has been an  
13 ongoing issue. When things are fully  
14 depreciated, whether they're missing or not, the  
15 question is, are they still in use, and, if not,  
16 why are they still on -- oh, good Lord, I'm not  
17 going to be able to make that turn. Shoot. Hold  
18 on. Why are they still on the books is the  
19 problem. Like are we actively evaluating whether  
20 these things should be on the books or not?  
21 Because then there would be less inventory to  
22 inventory. I agree that it should be clear what  
23 the -- the accumulated depreciation, the salvage  
24 value, and to Mr. Friedman's point, the  
25 replacement cost. Because if it's something

1 that's missing that you actually have a use for,  
2 then the replacement cost, especially since it's  
3 missing and you don't have a salvage cost, is  
4 relevant. But I'd like -- and I kept seeing over  
5 and over all locations are required to do a  
6 semiannual inventory, but in that list that we  
7 got the only thing I saw were the schools.

8 MR. RHODES: That was --

9 DR. LYNCH-WALSH: So are all of the locations  
10 that had exceptions, there was BECON, PPO, none  
11 of those are schools, are they not also required  
12 to do the semiannual inventory?

13 MR. RHODES: Through the Chair? Yes, they  
14 are. And what happens is that, to your earlier  
15 point, oftentimes items that are unaccounted for  
16 we find out that the paperwork had been submitted  
17 for those items to be surplusd or removed from  
18 the inventory for that location and there is a  
19 problem where that part is concerned, because  
20 what happens is sometimes a location, we'll call  
21 them a custodian, because whether you're a  
22 director or a principal of a school you're  
23 identified in Business Practice 0-100 as the  
24 custodian of those assets. And what happens is  
25 that they'll send in the appropriate form showing

1 that they're trying to surplus this item but the  
2 item doesn't get surplused, there is kind of a  
3 bottleneck in that process that we do make note  
4 of and we do try to remind the custodians that if  
5 you've asked for them to remove this from your  
6 inventory once and they haven't done it, you  
7 haven't completed your job where that's  
8 concerned, because the business practice bulletin  
9 says, this is what you have to do to get that  
10 removed from your inventory. So if that takes  
11 one time or 10 times, regardless of how slow the  
12 bottleneck gets, that's a problem that we see.  
13 And in some cases we'll see it from one inventory  
14 process to another. When we go back out and take  
15 a look there's items that are still on that  
16 inventory. We're getting to the point now where  
17 we're just basing that on historical information  
18 that we looked at while putting together this new  
19 process. But as we get to the point where we  
20 start to loop back through the schools that this  
21 new process is covering we'll start to identify  
22 whether or not that process has been corrected.

23 DR. LYNCH-WALSH: Okay.

24 MR. MAYERSOHN: Are you done, Dr.

25 Lynch-Walsh?

1 DR. LYNCH-WALSH: No, and I'll be parking in  
2 a second here. Where are the -- where are the  
3 records -- what's the record keeping, and can we  
4 get a copy that confirms that all the non-school  
5 locations are doing their semiannual inventories?  
6 We know where the schools have to document that  
7 they've done their semiannual inventory. Where  
8 is the -- where is the documentation of all of  
9 the other locations.

10 MR. CARVAJAL: This is Gabriel Carvajal, the  
11 manager. So for those departments I'm going to  
12 say that that is a management function. There is  
13 an O-100 that they're supposed to submit a form  
14 and there is an example of it in the business  
15 practice bulletin. However, it's extremely  
16 outdated. And for the schools, they were  
17 mandated to use that tool until the system  
18 on-line started to be used. As far as the  
19 departments, right now there is no form that's  
20 being used. It's just being documented by each  
21 department.

22 DR. LYNCH-WALSH: So no one is monitoring --  
23 there is no process in place to monitor  
24 compliance with the directive for a semiannual  
25 inventory for all of the non-school locations; is

1 that what I'm hearing?

2 MR. CARVAJAL: Again, that's a management  
3 function. So we come out --

4 DR. LYNCH-WALSH: No, I know what the  
5 function -- what I'm saying is, there's no  
6 process in place, and maybe you're not the one to  
7 ask this question of, maybe I should be asking it  
8 of the superintendent or --

9 MR. CARVAJAL: Yes, you should ask the  
10 superintendent for that.

11 DR. LYNCH-WALSH: -- the highest ranked  
12 person in charge of operations. It sounds as  
13 though, because we see the tool that's used for  
14 the schools, but all locations are required to do  
15 semiannual inventory, it sounds as though there  
16 is no process in place for monitoring compliance  
17 with that requirement.

18 MR. MAYERSOHN: Mr. Rhodes?

19 DR. LYNCH-WALSH: And if there isn't, that to  
20 me is my first follow-up. And I'm going to -- I  
21 have more comments and questions but I need to  
22 jump out of my car and get in the elevator.

23 MR. RHODES: I'll just say, through the  
24 Chair, that what I'll do is I'll -- I'm  
25 instructing Mr. Carvajal to take a look at what

1 is the parallel procedure that we see going on  
2 with schools for the departments and to determine  
3 if, in fact, there even is one.

4 MR. MAYERSOHN: And for the record, Ms.  
5 Fertig is here today. Yes, and you have comments  
6 or questions?

7 MS. FERTIG: I think that we are -- it sounds  
8 like many of us are in agreement with Mr.  
9 Friedman's idea of having a column for  
10 replacement cost, which would automatically  
11 trigger whether something's still needed or not.  
12 And if it's not needed that is one scenario, and  
13 if it is the replacement cost, it's definitely an  
14 important thing to know. Can we add that to a  
15 future audit or find a way to incorporate this  
16 information? Because I think that will help you,  
17 Dave, with when you go ahead at the end of the  
18 year when you're evaluating what exactly you want  
19 to do with that.

20 MR. RHODES: Yeah, the short answer to that  
21 is, yes, we can add that column to this, it  
22 shouldn't be a big problem. I think what we'll  
23 do is we will put the onus on management to  
24 identify what the replacement cost would be  
25 through the available contracts that they would



1 normally use to purchase this equipment. We'll  
2 ask them to put that in their management  
3 response, what the actual cost to replace these  
4 items would be. So we could have original unit  
5 cost, replacement unit cost, and then the cost  
6 based on its depreciated value.

7 MS. FERTIG: Thank you.

8 MR. RHODES: Okay.

9 MR. MAYERSOHN: Anybody else?

10 (No response.)

11 MR. MAYERSOHN: So my only comment is, again,  
12 the system in place, because we constantly see  
13 that nobody is doing their semiannual inventory,  
14 and the response is, when they're acknowledged  
15 that something is missing, they respond, oh, we  
16 are now going to do a semiannual inventory audit,  
17 or semiannual inventory.

18 I know we talked about paper and pencil  
19 versus electronics. We've got to get into -- and  
20 I know when I spoke to the superintendent, there  
21 are some things that he's looking to, you know,  
22 put in place, but we need to get back into the  
23 electronic age as opposed to having, you know,  
24 paper and pencil, this form didn't get to the  
25 right department, in some way to acknowledge

1 that, you know, the dates that you're doing your  
2 semiannual inventory that you respond to somebody  
3 that, yes, you've completed it is probably the  
4 internal control that might help eliminate some  
5 of these problems. So those are my only  
6 comments.

7 MR. RHODES: And if I might respond to that?  
8 We have provided today a -- let me see if I can  
9 find where that is. There was -- I think we  
10 provided -- I thought we provided the spreadsheet  
11 that was available. Oh, yeah, we did, I'm sorry.  
12 On Item 7(b) there's a fiscal year 24 semiannual  
13 property and inventory reports, which is from  
14 BCPS Central. They identify from school  
15 locations if and when they have done their  
16 semiannuals and they add that information into  
17 there. However, one of the points that we've  
18 noted, as the Chair, during a conversation that  
19 we had about this, is the data entry on this  
20 isn't always as good as it could be. For  
21 example, we have some dates of these things that  
22 have defaulted 1900, which generally means that  
23 either something wasn't put in at all or it was  
24 put in incorrectly. So the -- the corrections  
25 and revisions to this information that's listed

1 electronically out there in the system, we have  
2 to question who owns it; we have to question now  
3 who makes sure that the information is properly  
4 and correctly entered. And if it's just a matter  
5 of formulas that aren't being done correctly, we  
6 would have to go from that as well. But, again,  
7 as Gabriel was mentioning a little while ago,  
8 this is a function of management. We would  
9 merely ask the questions to make sure that this  
10 data became more accurate and more available and,  
11 again, to include the departments as well as the  
12 schools.

13 MR. MAYERSOHN: Okay. And for the record Dr.  
14 Lynch-Walsh is here, so I relinquish my  
15 chairmanship duties to you.

16 DR. LYNCH-WALSH: Thank you. I did have some  
17 additional questions but I don't know if anyone  
18 else has questions or comments on this?

19 (No response.)

20 DR. LYNCH-WALSH: You're good? So just sort  
21 of going back to where I was, so for follow-up,  
22 because I agree, Mr. Medvin sort of started the  
23 theme off, it's not an efficient use of resources  
24 to keep auditing what is essentially junk. We're  
25 like hoarders international or hoarders extreme,

1 and we had that conversation, which is why we  
2 wanted to understand the disposal process and  
3 what's in B-Stock and how do you get it out so  
4 that you're not continuing to audit things that  
5 are fully depreciated and not needed. And we  
6 don't know whether things are fully depreciated  
7 and not needed because there's, A, no process --  
8 there's no process from a management standpoint  
9 that results in ensuring the semiannual audits of  
10 non-school locations and also that management is  
11 looking at the assets that are on their books and  
12 asking the question is this necessary or is this  
13 just gathering dust in a corner? And then we  
14 have to scramble to go find it every year when  
15 those pesky auditors come by.

16 So from a management standpoint I think that  
17 that's more the issue here. We noted the better  
18 internal controls, but if no one's monitoring  
19 whether they're doing the semiannual inventory,  
20 which coming from an accounting background, I  
21 can't even imagine that that's a loophole that  
22 you just don't do your semiannual inventories,  
23 potentially. The schools for the most part seem  
24 to be doing them, but even the vehicle by which  
25 that monitoring is occurring is wanting because

1 it looks like you can input any kind of  
2 gobbledygook into each field and it'll take it,  
3 whether that gobbledygook is a date or anything  
4 else. And so from an internal control standpoint  
5 the form should be set up so that you can't put  
6 in a date of the year 5684, because that was one  
7 of the entries, and there are a lot of 1900  
8 numbers in there, more than one might expect. So  
9 from a follow-up, since it is a function of this  
10 committee, to make sure that the resources of the  
11 Office of the Chief Auditor are being put to good  
12 use, I think it's a fair request to ask -- I  
13 totally agree with adding the column that you  
14 guys were talking about. But also in these  
15 management response, which, for me, I found a  
16 little confusing to have them separated, those  
17 weren't much of corrective action plans, it's  
18 more like corrective action statements. So  
19 because this was such a small audit I think it  
20 would have flowed better to have each, here's  
21 what we found and here was their response. But  
22 in terms of management responses -- they're being  
23 paid to manage. So, ultimately, someone needs to  
24 be looking at these and doing some critical  
25 thinking and some analysis and recognizing this,

1 because we have this complaint over and over, and  
2 Mr. Medvin was the one that started it today, is,  
3 you know, these things are sitting on the books.  
4 It's either useful or it's not. And maybe it can  
5 be used by someone else. And so you move the  
6 stuff around to those who need it.

7 But none of that seems to be in these  
8 management responses. It's, we'll do a  
9 semiannual inventory, we're so sorry, we'll start  
10 using the forms. And that's always, I think, one  
11 of Mr. Mayersohn's favorite observations, is that  
12 the responses we get are always the same. And  
13 I've been on here since 2015 and there are people  
14 that have been on much longer and the responses  
15 have not changed. So something needs to change  
16 and it looks like the change is that management  
17 needs to actively ensure, they need to monitor,  
18 that's part of management, monitor that required  
19 processes are happening, come up -- devise a  
20 system, and when they provide a response, this is  
21 like a safety to catch things that are sitting  
22 there that are obsolete. But that's not  
23 happening. So I hope when we get the next one --  
24 these are things that could be put in place  
25 today. I mean, maybe not devising an entire

1 system, but certainly -- well, actually, you know  
2 what, if I can recreate potluck signup in  
3 Microsoft Forms in like under five minutes for  
4 the next Facilities Task Force Meeting, they  
5 could do something that simple today to make sure  
6 that people are doing their semiannual  
7 inventories and then get more sophisticated.  
8 That's -- those were my comments.

9 Actually, I think I had something  
10 highlighted, just --

11 MR. RHODES: May I respond to that, Madam  
12 Chair?

13 DR. LYNCH-WALSH: Yes.

14 MR. RHODES: We have discussed putting  
15 qualitative steps into the standard operating  
16 procedures which would allow us to -- or not  
17 allow us, which would require us to discuss with  
18 them what their -- their process is for, A,  
19 performing and documenting their semiannual  
20 audits or semiannual inventory process. But one  
21 of the other things that we could possibly do is  
22 take a look at and have them through the process  
23 of the semiannual identify the items that are  
24 obsolete, that have either -- they've either  
25 attempted to surplus unsuccessfully or that would

1 be qualified for surplus, so that we can have  
2 something that we could report back to this  
3 committee, thereby allowing us to make  
4 recommendations that these obsolete items would  
5 be removed and would no longer be a part of these  
6 inventories for us to have as part of our sample  
7 that keeps showing up, these items that are  
8 beyond their useful life.

9 DR. LYNCH-WALSH: Mr. Friedman?

10 MR. FRIEDMAN: Yeah, I had a follow-up  
11 question. When you dig into the report and you  
12 look at, for instance, Atlantic Technical  
13 College --

14 DR. LYNCH-WALSH: What page are you on?

15 MR. FRIEDMAN: On page 12.

16 DR. LYNCH-WALSH: Same page I have marked.

17 MR. FRIEDMAN: Oh, fantastic.

18 So when you look at them, for instance, they  
19 are -- based on the financial impact, their loss  
20 is a third of the whole county's financial impact  
21 as well as they have, you know -- you know, 15  
22 percent of the loss is through Atlantic Technical  
23 College.

24 Other than the recommendations, what's being  
25 done to monitor them closer to, you know, make



1       sure this isn't a reoccurring theme? So, you  
2       know, all of the other ones seem to be complying  
3       better than this one for some reason.

4               MR. RHODES: With the number of schools and  
5       departments that have to be inventoried it takes  
6       a while before we would get back to do a second  
7       look to be able to answer the question the way  
8       you just phrased it. And so I think that what  
9       would probably be better is to talk about the  
10      idea of, in addition to asking them in their  
11      management responses to identify, A, that they  
12      have done and when they did their semiannual  
13      inventories, B, how many items in their current  
14      inventory are either obsolete, not working, no  
15      longer of useful life, and then the follow-up to  
16      that would be to say, what -- what would be an  
17      appropriate amount of time for you to provide us  
18      with a follow-up response, not subsequent to a  
19      follow-up audit, but a follow-up response to give  
20      us an update on what the situation is with all of  
21      those items that we just talked about? Because  
22      what happens is sometimes, like I said, when we  
23      look at it historically we have identified items  
24      that were identified, just for an example, three  
25      years ago to have been obsolete and recommended

1 for surplus, and we go back out there now and we  
2 find out that those items are still on  
3 inventories for some of these schools. Just  
4 historically speaking there was an unwritten  
5 agreement that if the number of items did not  
6 exceed 1 percent of your full inventory there  
7 would not be a finding. We eliminated that by  
8 going to this sampled version of looking at a  
9 sample of their full inventory. They no longer  
10 have a benefit that they may have had before to  
11 hoard these items to up the number of items they  
12 had to decrease the possibility that they would  
13 exceed 1 percent of their full inventory. Does  
14 that make sense?

15 MR. FRIEDMAN: Understood. Yeah.

16 MR. RHODES: And so in building this new  
17 process we have tried to eliminate that benefit  
18 that may have kept people from having findings in  
19 the past to really look at what it is that they  
20 have and to determine whether or not they're  
21 doing these required semiannual inventories.

22 So with that in mind I think -- I'll talk  
23 this over with Gabriel and we'll start to look at  
24 some possible updates. Because I think these are  
25 great recommendations from the committee to help

1 us, up to and including adding a column that  
2 management could provide us with the replacement  
3 value of items so that we could see the real cost  
4 of what it would be to replace these items as  
5 well as the depreciated value, so now we've got,  
6 like I said, original unit cost, replacement  
7 value and depreciated value as well as now having  
8 a better understanding, and, again, putting the  
9 onus on management to identify anything in their  
10 inventory that is either supposed to be surplusd  
11 and has been in that pipeline for a while or that  
12 should be surplusd because it no longer is  
13 operational or being used or even of benefit to  
14 hand it off to another location that might be in  
15 need of the item. Because if it's not useful,  
16 why would you do that?

17 MR. FRIEDMAN: Right.

18 DR. LYNCH-WALSH: Okay. And the reason I had  
19 a highlight on page 12 is the comment, factors  
20 which may have contributed to assets being  
21 unaccounted for are weakened internal control  
22 procedures resulting in loss of the safekeeping  
23 and proper use of the inventory.

24 Could we explain what that means?

25 MR. RHODES: I would ask Gabriel to give you

1 the update on that.

2 MR. CARVAJAL: Yes, ma'am. So that comment  
3 is based off how the location is actually  
4 securing their assets. In some cases some of  
5 these assets that are at these location, as a  
6 comment like I made before, they grow legs and  
7 they walk away, so they're no longer available  
8 there to be accounted for. So one of the  
9 responsibilities that these custodians have is to  
10 ensure the control of the assets at their  
11 location.

12 DR. LYNCH-WALSH: Is the issue we think the  
13 internal controls or lack of compliance with  
14 internal controls? Because it sounds more like  
15 they're just not complying.

16 MR. CARVAJAL: Well, let's say for instance  
17 they have assets listed for disposal and they  
18 have a particular location for it and then  
19 B-Stock comes, they show up and they pick up all  
20 these assets that are sitting there, but then  
21 they also pick up certain assets that weren't  
22 actually prepared to be sent for disposal, now,  
23 they had internal controls, they were just not  
24 strong enough to ensure that the assets that  
25 weren't prepared for disposal weren't taken by

1 the personnel from B-Stock.

2 DR. LYNCH-WALSH: But aren't those internal  
3 controls uniform across the district and in  
4 writing already as procedures? Because we can't  
5 have school by school people determining what's  
6 sufficient internal controls.

7 MR. CARVAJAL: So there's a -- there should  
8 be a way, kind of like the O-100, the procedures  
9 of what every location should have, but each  
10 location should have their own internal control  
11 because every school and department is a little  
12 bit different operationally.

13 MR. RHODES: And if I can add to that? Those  
14 controls that he's referring to should tie back  
15 to business practice O-100 and any applicable  
16 statutory requirements from an operational and a  
17 management standpoint, the controls built into  
18 O-100, which, by the way I believe that it would  
19 benefit the district if this committee took a  
20 look at, and we have it on our agenda, the O-100  
21 business practice to identify some places that we  
22 might either strengthen some controls or  
23 recommend improving and creating some controls  
24 that may not have been contemplated at the time  
25 that O-100 was developed.

1 DR. LYNCH-WALSH: When was O-100 developed?

2 MR. CARVAJAL: This one's dated 2017. That's  
3 the current one.

4 MR. RHODES: That was the last update.

5 DR. LYNCH-WALSH: And aren't all the business  
6 and standard practice bulletins being -- what's  
7 the status of those being updated? Because --

8 MR. RHODES: So business practice bulletins  
9 are different than standard practice bulletins  
10 and maintained by different entities. I would  
11 have to follow up with you on that to give you an  
12 idea of who and how often the business practice  
13 bulletins are updated. And I'd be happy to do  
14 that at the next meeting.

15 DR. LYNCH-WALSH: Well, there is no standard  
16 process for them being updated. I think we  
17 discovered that. But they all fall under the  
18 purview of the business support center to update?

19 MS. ARCESE: The business practice bulletins  
20 have their own individual departments that own  
21 them. Depending on the actual business practice,  
22 we'd have to go out and look at each one and see  
23 who owns them. The standard practice bulletin is  
24 owned by the internal -- yeah, the business  
25 support center.

1 DR. LYNCH-WALSH: Who owns O-100?

2 MR. CARVAJAL: The chief financial officer.

3 DR. LYNCH-WALSH: Okay. So they're in charge  
4 of inventory essentially then?

5 MR. RHODES: Yeah, they have been since my  
6 first tour of duty here. All of the records  
7 would go back to capital assets, which my  
8 understanding was that it was a function of  
9 Accounting -- Accounting & Financial Reporting.

10 DR. LYNCH-WALSH: Okay. Sorry, I was just  
11 picturing how it happened in the real world.  
12 Yes, accounting, internally you would go do  
13 inventory but there would be procedures that each  
14 of the departments had to follow. But I think --  
15 if we could get the procedures from each school,  
16 that's probably going to be something linked, to  
17 see if there is consistency. I get that each  
18 location is going to look a little different, but  
19 having a place for, you know, triaging what is  
20 already ready to go to B-Stock versus not, that's  
21 going to be standard. So whether it's going to  
22 be hold in Room 122 or in this closet is specific  
23 to a school, but still the level of detail should  
24 be standard and you just insert wherever you're  
25 storing these different levels of disposal.

1           If what we're hearing is that people  
2 sometimes pick up things they shouldn't, there  
3 should be standard boilerplate language that  
4 dictates that you have specific storage areas for  
5 each type of inventory. Whatever room, or  
6 closet, or cabinet, or wherever you store it is  
7 location specific, but the function should be  
8 standard.

9           MR. RHODES: Well these -- these are all  
10 things that can be recommended through the  
11 committee to management for them to do that.  
12 What we would do ultimately after that was done  
13 is go out and check for, sample, and account for  
14 those items. But one of the first things that I  
15 think would be the most helpful would be to have  
16 a discussion that would include the folks at  
17 B-Stock and the representatives for the  
18 custodians who are ultimately complying with and  
19 tracking the requirements of business practice  
20 bulletin O-100 to both identify for them that we  
21 have a lot of obsolete and un-useful items that  
22 are on their inventory that would also free up a  
23 lot of space in these schools. Because my  
24 understanding is that the schools are kind of  
25 being extensions of B-Stock in many cases.



1 DR. LYNCH-WALSH: Right. Okay. So just to  
2 bring this to a close, the extra column the next  
3 time there's an audit, someone to speak to the  
4 monitoring process to get one up and running. If  
5 someone can talk -- if the CFO is responsible for  
6 0-100, sort of starting to take a look there.  
7 But just like we asked for, to see the proof that  
8 semiannual audits -- semiannual inventories were  
9 happening at the different locations, the  
10 procedures from each location and having that all  
11 housed in one place would be helpful.

12 So if we could get that for the next meeting  
13 and then we can close this out.

14 MR. RHODES: Okay. Just one --

15 MS. FERTIG: Are you asking that we receive  
16 the procedures for every location of every  
17 department?

18 DR. LYNCH-WALSH: We don't need them in our  
19 inbox, but seeing as in theory we have 200-plus  
20 locations with different procedures, then the  
21 first step in evaluating the -- sort of the  
22 efficiency, effectiveness and sufficiency of  
23 those procedures is someone being able to see  
24 them. And right now they could be written on a  
25 cocktail napkin at a school.

1 MS. FERTIG: Yeah, I'm not disagreeing that  
2 that's a good thing to make sure, I just think  
3 that's a good thing for the staff to make sure  
4 and not the audit committee, for us to look at  
5 200 locations and --

6 DR. LYNCH-WALSH: I might want to. So I'm  
7 saying --

8 MS. FERTIG: I know you might, but I'm just  
9 saying, overall in the management of the  
10 district, it just seems that's something you all  
11 should be doing. And if you're not, we would  
12 recommend you do it, but not us.

13 DR. LYNCH-WALSH: Not us. No, no, no, I'm  
14 not trying to give us more work. I already got  
15 work when I went to my first thing today and I'll  
16 share that in a bit.

17 What I'm saying though is, there should be a  
18 central location for all the procedures so that  
19 the management that's in charge of making sure  
20 those internal controls are sufficient should be  
21 able -- should be reviewing that.

22 MS. FERTIG: Yeah, I'm not disagreeing that  
23 somebody should be reviewing all of that and  
24 certainly it seems like it would be a simple  
25 thing to answer whether the semiannual, which I

1 always thought they were, inventories are  
2 consistently required across the district. But,  
3 if not, that seems like a simple thing for staff  
4 to tell us. That they could bring back, I just  
5 don't want us to get 200 different copies of --

6 DR. LYNCH-WALSH: I'm not suggesting we get  
7 200. I'm saying we should have access to the  
8 200, as should the people managing the process.  
9 But that -- clearly, if that's not happening you  
10 can't go look for it. And then confirmation,  
11 somewhere they have to be monitoring that the  
12 semiannual inventories are happening. We saw  
13 where the schools are housed, but we haven't seen  
14 the other locations. So that's what I'm asking  
15 for.

16 Mr. Turso?

17 MR. TURSO: So this is just to go back a  
18 little bit to that extra line that we want to  
19 add, and I would suggest, could we find a way to  
20 delineate three different scenarios, and you'll  
21 see why in a minute. Number one, items that  
22 still have value and are being used; items that  
23 no longer have value and are being used; and  
24 items that are just junk. And what I'm trying to  
25 arrive at, as my neighbor here, Mr. Friedman,

1 pointed out, on page 20, how do you -- like how  
2 does a golf cart go missing? I mean, how did  
3 that -- we had a golf cart and now we don't.

4 DR. LYNCH-WALSH: They do. They do.

5 MR. TURSO: I understand that. I understand  
6 that. So -- but what's the back story; right?  
7 The golf cart was there one day and then it  
8 wasn't. So I think that -- I'm a little bit  
9 weary, going back to like my Promethean example  
10 is, I kind of might put the cart before the horse  
11 in that, the Promethean may not have had value  
12 but the kids could have been using, or the  
13 Promethean could have been broken, in which case  
14 the kids can't be using it, it still needs to be  
15 replaced but it had no value so we start over;  
16 right? Things just break. It happens. But if  
17 it wasn't broken and they had use -- so I think  
18 the end game here is that we need to have -- I  
19 hate to go back to Robert's continual example  
20 about going digital and bringing our school  
21 district into the modern age, but it would be so  
22 easy if we just knew which one of these three  
23 statuses is each asset in. And if it falls into  
24 the column where it's broken and no longer of use  
25 and no longer to the betterment of the children,

1 that goes into, as we've been discussing,  
2 B-Stock, bye-bye. So thank you.

3 MR. RHODES: May I respond to that?

4 DR. LYNCH-WALSH: Sure.

5 MR. RHODES: Just quickly. What I was  
6 describing before, which was the idea of going  
7 forward having management respond with what  
8 portion of -- let's say they've got 6,000 items,  
9 what portion of those 6,000 items are no longer  
10 useful, period, I think that would take care of  
11 the one of the three columns that you're talking  
12 about. The other two columns would then be  
13 merged, because they're still using them whether  
14 they're out of usefulness or not, but at least we  
15 know we're not hoarding junk.

16 MR. TURSO: Yes.

17 MR. RHODES: And from a property & inventory  
18 audit standpoint, we're really going there to  
19 make sure that they're accounting for their  
20 stuff, hopefully, not junk, but they are, and  
21 that once we've identified that we give a report  
22 of what part of that is either material or, for  
23 example, if they have two items missing, that  
24 might not be material, 19 items missing, we might  
25 be starting to get into a pattern where we have a

1 risk here going on because there's too many items  
2 missing.

3 One more thing that I just wanted to bring up  
4 as a point of information. Mr. Shim has a  
5 meeting at 11:00 and so I've asked him if he  
6 would return when he's done with that to go  
7 through the items that we're going to be talking  
8 about that have to do with fund balance. I just  
9 wanted to let you know, he had let me know before  
10 the meeting started that he had that meeting set  
11 up and we're at a point now where he's going to  
12 have to depart soon to attend that.

13 DR. LYNCH-WALSH: Okay. Duly noted. But we  
14 do have the people from accounting here, though.

15 MR. RHODES: Exactly. The thing is that --  
16 or we could -- we could go through the process of  
17 approving this other item that we were talking  
18 about now and go into that conversation out of  
19 the order of the agenda; if that suits the  
20 committee.

21 MS. FERTIG: I'll make a motion to transmit.

22 DR. LYNCH-WALSH: Yeah, let's transmit first.

23 MS. CARTER-LYNCH: I'll second.

24 DR. LYNCH-WALSH: Did you have a comment?

25 Sorry.

1 MR. MAYERSOHN: I get a special mike. And I  
2 can drop it.

3 Just one thing that I think -- and I hear  
4 everybody is making excellent points, but I just  
5 wanted to remind everybody, we're the audit  
6 committee, we're not an operational committee,  
7 and I think, you know, going back to Mr. Rhodes,  
8 maybe it's something that district management  
9 provide some form of operational -- I mean, they  
10 understand our points of view, but some way to  
11 mitigate some of these instances by what they're  
12 going to do moving from an operational  
13 perspective, provide some summary or report and  
14 let us know. Because I think once we get into  
15 the weeds of what should be done, I mean,  
16 obviously, you can put an Apple tag on every  
17 piece of equipment and know where it's going. Is  
18 that a solution? For personal use, probably, but  
19 for school board use, no. You know, and a  
20 reminder that when we had the SMART Bond Program  
21 with the addition of all the laptops, that was  
22 one of the things I think as an audit committee  
23 we asked them to be monitored to ensure that, you  
24 know, these 10,000 laptops don't, you know, go  
25 walking around neighborhoods and end up where

1 they're missing and they're not even being  
2 necessarily inventoried for audit purposes. So I  
3 think to some people's point of how much  
4 equipment do we audit, I think that was a concern  
5 that we brought forward several years ago when  
6 everybody started getting the laptops. And when  
7 COVID hit, everybody exchanging them, some of  
8 those laptops, we don't know if they're out on  
9 the street or if they're actually being used. So  
10 I just bring up those points. But, like I said,  
11 I don't want to get into the operational aspect  
12 too deeply. I'd rather just, you know, make sure  
13 our internal controls are in place and that we're  
14 able to do this efficiently and effectively.

15 MR. RHODES: And is this going to be put into  
16 the form of a motion? Like, for example, as a  
17 liaison I have some orders from the audit  
18 committee to get out and actually solicit this  
19 information?

20 MR. MAYERSOHN: We could put it in the form  
21 of a motion. So I move that district management  
22 -- I'm thinking off the top of my head, so I'm  
23 open to corrections, that district management  
24 provides us with a report on how to mitigate some  
25 of our concerns which we have expressed regarding



1 the management of property & inventory.

2 MR. RHODES: Got it.

3 DR. LYNCH-WALSH: I'm going to make a --

4 MR. MAYERSOHN: You're going to make a  
5 friendly amendment?

6 DR. LYNCH-WALSH: Yes. My mike has gone now,  
7 too. Oh, it's back. I think when that's off  
8 everybody else can be on. A report of internal  
9 controls -- proposed internal controls or  
10 internal controls improvements, because that's  
11 the whole point, this is about internal controls.  
12 The procedures are internal controls. Monitoring  
13 processes are internal controls. Those are not  
14 operations. What they do with the assets, that's  
15 operations.

16 MS. FERTIG: Could you just use the word  
17 exist and proposed internal controls so we know  
18 it's existing? Some of what's existing may work,  
19 we just aren't -- we just aren't getting -- you  
20 know, we just don't have a clear answer today, so  
21 -- and what they propose to improve on that.

22 MR. MAYERSOHN: Right. Just a summary of  
23 what's currently in place, what --

24 DR. LYNCH-WALSH: Okay. Can you repeat what  
25 you said before?

1 MR. MAYERSOHN: No.

2 DR. LYNCH-WALSH: So you move that management

3 --

4 MR. MAYERSOHN: Mr. Bass might be able to.

5 DR. LYNCH-WALSH: His smile says, not yet.

6 So you move that management provide a report --

7 do you accept the friendly amendment?

8 MR. MAYERSOHN: Well, a report, a response  
9 back to our concerns regarding the internal  
10 controls of property & inventory.

11 DR. LYNCH-WALSH: Okay. Did I get a second?

12 MS. CARTER-LYNCH: Second.

13 DR. LYNCH-WALSH: Okay. Any further  
14 discussion?

15 (No response.)

16 MS. FERTIG: We do have a motion to transmit  
17 on the floor at the time.

18 DR. LYNCH-WALSH: Did you get a second?

19 MS. FERTIG: Yeah, Ruth.

20 DR. LYNCH-WALSH: Oh, I didn't hear it.

21 MS. CARTER-LYNCH: I'm sorry. Second.

22 MS. FERTIG: I don't care what order you do,  
23 but I'm just saying.

24 DR. LYNCH-WALSH: So then you did a motion  
25 and a second to transmit. Well, I was trying to

1 work in your comments.

2 MS. FERTIG: Okay. I'll amend that with a  
3 very short change. To transmit with a request to  
4 provide a synopsis of existing and proposed  
5 internal controls to address the issues that have  
6 been -- of existing proposed controls of property  
7 & inventory.

8 DR. LYNCH-WALSH: As it relates to the  
9 concerns raised at today's meeting.

10 MS. FERTIG: Fine.

11 MS. CARTER-LYNCH: Second.

12 DR. LYNCH-WALSH: Okay. Moved by Fertig,  
13 seconded by Ruth Carter-Lynch. Oh, Lord, mine's  
14 off again. I give up.

15 Okay. Moved by Mary Fertig, seconded by Ruth  
16 Carter-Lynch.

17 Any further discussion? Are we good?

18 (No response.)

19 DR. LYNCH-WALSH: Seeing none; all in favor  
20 say aye.

21 COMMITTEE MEMBERS: Aye.

22 DR. LYNCH-WALSH: Any opposed?

23 (No response.)

24 DR. LYNCH-WALSH: None. Motion passes  
25 unanimously.

1 MR. RHODES: Madam Chair?

2 DR. LYNCH-WALSH: Yes, sir.

3 MR. RHODES: In addition to discussing the  
4 items of general fund, we've also been notified  
5 that Mr. Castaneda is here until 11:30, so if we  
6 can make sure that we carve out enough time to  
7 have him give us an update on both the ACFR, so  
8 that's tied to the December meeting and that  
9 discussion, as well as any other possible  
10 questions that would help him to get out of here  
11 on time as well as have this other discussion  
12 first.

13 DR. LYNCH-WALSH: Okay. So Mr. Castaneda is  
14 next under old business because we transmitted  
15 the one thing that we needed to transmit. And  
16 now we're up to the MSL letter and pages 6 and  
17 11. And then if everybody else is fine we can  
18 move up the fund balance discussion, which is  
19 number 13, to right after number 8 and then we'll  
20 double back and get the other stuff.

21 That works for everybody?

22 MS. FERTIG: Let's do it.

23 DR. LYNCH-WALSH: All right. Okay. So do we  
24 have -- I'll pull up the letter.

25 MR. RHODES: While you're doing that can I

1 make an update on some things that had to do with  
2 that from last time?

3 DR. LYNCH-WALSH: Okay. Because the letter's  
4 up, but --

5 MR. RHODES: Okay. I just wanted to say Mr.  
6 De Meo had asked about the requirements from the  
7 auditor general to determine whether or not they  
8 were included. I reached out to the auditor  
9 general, they said not only are they included  
10 with the statutory requirements but that these  
11 reports have been done by MSL already including  
12 those requirements for a few years in the past.  
13 So I have no concerns about that. As well as I  
14 had no concerns about the items on page 6. The  
15 other question was to remove the name of prior  
16 director, and Mr. Castaneda and his company has  
17 done that and provided that in the updated letter  
18 so now it just says the director position for  
19 purposes of that letter.

20 DR. LYNCH-WALSH: Okay. And then there was  
21 also page 11. Let's see. So the auditor  
22 general --

23 MR. RHODES: That was the first part that I  
24 just mentioned.

25 DR. LYNCH-WALSH: Okay. That's what I

1 thought. Okay. Okay. So is Mr. Castaneda going  
2 to speak to the letter or what are we doing?

3 MR. CASTANEDA: Hello.

4 DR. LYNCH-WALSH: Hi.

5 MR. CASTANEDA: Unless anyone had specific  
6 questions, this is a standard template letter  
7 that we are required to present to the committee  
8 every year.

9 DR. LYNCH-WALSH: I think we had questions  
10 last time. Mr. De Meo?

11 MR. DE MEO: Yeah, my microphone is not  
12 working. I wanted to know, management and Mr.  
13 Rhodes had looked at the risks and some of the --  
14 I think last week I asked if you, Mr. Rhodes, had  
15 looked at the significant areas that are being  
16 considered by MSL, and really management, the  
17 CFO, should be looking at that. Has that process  
18 been --

19 MR. RHODES: I've looked at the fact that  
20 it's being looked at, but I wouldn't opine on  
21 that until after the audit of that process was  
22 done. There's not really -- it's not really a  
23 function for me to get in and look at those risks  
24 between the reports that management is preparing  
25 and then the audit that MSL is doing of those

1 financial reports. So I feel comfortable because  
2 of the scope of work and the steps that MSL has  
3 put forth that they will identify and address the  
4 risks that you're talking about.

5 MR. DE MEO: Okay. I'm not real concerned  
6 about them, but on page 6 are the significant  
7 audit and financial reporting issues and the  
8 identification of financial statement elements.

9 You know, certainly, Mr. Castaneda, you've  
10 discussed that with management, CFO, reporting  
11 and all --

12 MR. CASTANEDA: Right.

13 MR. DE MEO: And together you came up with  
14 these significant audit and --

15 MR. CASTANEDA: The letter is meant to be  
16 that communication so that it's out in the open,  
17 but we don't discuss with -- unless management  
18 comes to us and says, hey, is it possible that  
19 you could look at these areas in this upcoming  
20 year, then we'll determine if that's viable or  
21 not. We don't have discussions with management  
22 on how we assess our risk, on what we consider  
23 risk. That might be different from management.  
24 But we don't have management input outside of  
25 something like that. They bring it to our

1 attention, hey, can you look at this for us, then  
2 we'll evaluate it. But, no, this is our -- this  
3 is our, MSL's risk assessment of the district.

4 MR. DE MEO: So is the CFO here today? No.

5 MR. RHODES: She was. She stepped out. Will  
6 she be back?

7 MR. SHIM: Yeah, she stepped out. She will  
8 be back, in and out. She has other --

9 MR. DE MEO: Okay. So I think, Mr. Rhodes,  
10 maybe just follow up to make sure that she has  
11 looked at this and that there isn't any other  
12 significant audit area that she or the  
13 superintendent think should be discussed with  
14 MSL. Thanks.

15 DR. LYNCH-WALSH: Okay. So if we're good on  
16 the letter, then since Mr. Castaneda is also here  
17 for the fund balance discussion, I'd like to  
18 start from the end since we're pressed for time.  
19 On page 2 item E is the Charter School Settlement  
20 and Payment and we did not get clarity. I  
21 reviewed what was submitted on Monday evening or  
22 Tuesday. Did they accrue in Fiscal Year 24 the  
23 payment made in Fiscal Year 25? I believe it was  
24 paid in July. The exact amount was known in  
25 Fiscal Year 24. It's a yes or no question. And



1 if you accrued it, where did you accrue it? And  
2 what we were provided, there was a worksheet that  
3 mentions new referendum and it said settlement  
4 next to it. I'd have to go dig in and find that.

5 But this is a fairly simple question. Did  
6 the district accrue in Fiscal Year 24 the payment  
7 that was made in Fiscal Year 25?

8 MR. SHIM: No, that was -- that settlement  
9 agreement was made in June. So we've been  
10 consulting with MSL and the state auditors about  
11 the charter school settlement and they provided  
12 some -- they provided some input about -- and  
13 other samples of other -- how other districts  
14 treated similar situations. So based on that we  
15 plan to book the charter school settlement as a  
16 long-term liability in the government-wide in the  
17 ACFR. So this recognizes that the settlement  
18 agreement is planned to be paid by general fund  
19 revenues in Fiscal Year 25, 26 and 27, not out of  
20 fund balance.

21 So I don't know if Mr. Castaneda can expand  
22 on that?

23 MR. CASTANEDA: Sure. To answer your  
24 original question, it is my knowledge that the  
25 district is not going to accrue these payments in

1 Fiscal Year 2024. We've had discussions with the  
2 auditor general. Because this is the year where  
3 the district actually is audited twice, once by  
4 us and once by the auditor general, so we wanted  
5 to have a consistent application to make sure  
6 that both sets of auditors are on the same page  
7 on this accounting issue. And their advice and  
8 guidance was to accrue these liabilities in  
9 fiscal year -- starting Fiscal Year 25. They've  
10 seen these type of settlements apply in similar  
11 practice across similar school districts in the  
12 state and they're applying it consistently to  
13 have these payments be budgeted and paid out of  
14 Fiscal Year 25 funds.

15 DR. LYNCH-WALSH: Okay. I think I saw a hand  
16 go up. So, no, they did not accrue it. I'm  
17 holding the -- I'm holding the Palm Beach version  
18 in my hand and Palm Beach did accrue and they  
19 actually over-accrued and had to do a change in  
20 accounting estimates.

21 So if we were looking at other districts,  
22 how -- why would Palm Beach, if they're making  
23 the payments pretty much at the same time, why  
24 would they accrue it for Fiscal Year 24 and  
25 Broward would not?

1 MR. CASTANEDA: I can't speak to why Palm  
2 Beach did. I'm not their auditor so I don't know  
3 what details are involved in that decision. All  
4 I know is that the district, the Florida audit  
5 general and ourselves are in agreement to accrue  
6 these expenses in 25.

7 MR. DE MEO: What's the date of the  
8 settlement?

9 DR. LYNCH-WALSH: They knew it in June of  
10 '24.

11 MR. DE MEO: June of '24.

12 DR. LYNCH-WALSH: And they made the payment  
13 June 18th, I believe.

14 MR. GOROKHOVSKY: June 18th was the board  
15 item. Approved June 18th, 2024.

16 MR. DE MEO: So the fiscal year ends June  
17 30th.

18 DR. LYNCH-WALSH: Correct.

19 MR. GOROKHOVSKY: Right.

20 MR. DE MEO: I can't imagine how you can just  
21 toss aside any accounting principles that would  
22 apply to this. That is well established. It's  
23 incredible. I don't care what the auditor  
24 general says. GAAP requires that. I don't  
25 understand it.

1 MR. CASTANEDA: Okay. I could speak to the  
2 gray area that this is. Because not everything  
3 is a simple black-and-white answer.

4 DR. LYNCH-WALSH: In accounting?

5 MR. CASTANEDA: Here's my timeline of the  
6 events. Here's my timeline of the events. The  
7 FDOE sent a letter to the district saying that  
8 they were potentially noncompliant with these  
9 payments back in March. They gave the district  
10 no later than Fiscal Year 25 to either settle  
11 these payments or come up with a plan to make the  
12 settlement payment. So because that language is  
13 in there, it gave the district an option to act  
14 up until '25 to accrue these expenses, that's  
15 what the district chose because that's when the  
16 approved -- the signed -- not all settlements  
17 were signed prior to 6/30, also. There were also  
18 some settlements signed past that date.

19 And when I say "accrue" I just mean in the  
20 general fund as a current year expense. These  
21 liabilities and these expenses will be accrued in  
22 Fiscal Year 24 on your long-term, on the  
23 government-wide, entity-wide basis on the full  
24 accrual accounting method. So you'll see the  
25 long-term settlement in your -- in '24's

1 statement; right, Gerri?

2 MS. ARLOTTA: Yeah.

3 MR. CASTANEDA: I just want to confirm. In  
4 your entity-wide, which is the full accrual.  
5 There's two types of --

6 DR. LYNCH-WALSH: So would that impact the  
7 fund balance?

8 MR. CASTANEDA: It will impact your net  
9 position, not your fund balance.

10 MR. GOROKHOVSKY: Can I request that we get  
11 in writing what the auditor general's  
12 recommendation is as well as the external  
13 auditors? Because this is in gross violation, in  
14 my opinion, of generally accepted accounting  
15 principles. At least the first payment, which is  
16 a short-term payment, a short-term liability, it  
17 should be reported on the GAAP.

18 DR. LYNCH-WALSH: You got me on the rest of  
19 them, but to pretend -- it's almost like the  
20 district found a get out of jail free, let's  
21 pretend we didn't pass something on June 18th,  
22 knowing the exact, exact amount of a payment that  
23 they would be then making in July. I might as  
24 well go -- I'm going to go home and tear up my  
25 accounting degree.

1 MR. DE MEO: Is there a corollary to ASC 450  
2 under --

3 MR. CASTANEDA: I'm not familiar with that.

4 MR. DE MEO: -- contingencies? It used to be  
5 FASB 5.

6 MR. CASTANEDA: Yes.

7 MR. DE MEO: Okay. What does it say,  
8 basically, if it's --

9 MR. CASTANEDA: The district's not hiding it.  
10 The incident will be disclosed in the notes of  
11 the financial statement. You will accrue it.  
12 You will accrue these expenses in '24. No  
13 one's -- but on the full accrual method of  
14 accounting, not on the modified accrual method of  
15 accounting. You'll see this liability in your  
16 ACFR. You will.

17 MR. DE MEO: Oh, I thought it was not being  
18 reported.

19 DR. LYNCH-WALSH: So the credit would be to a  
20 liability; right? What would the debit be?

21 MR. GOROKHOVSKY: The debit will be to the  
22 expenses on our government-wide financial  
23 statement?

24 MR. CASTANEDA: Right.

25 MR. DE MEO: I'm sorry. What was that?

1 MR. GOROKHOVSKY: So -- I don't want to speak  
2 for the district, but the issue is that there's a  
3 short-term liability and there's a long-term  
4 liability. As I stated last meeting a long-term  
5 liability usually includes government-wide  
6 financial statements. I'll speak loud. It's  
7 okay. Which is what it's supposed to be for the  
8 following second and third payment, which is 12  
9 months after the year end. The first payment in  
10 July is a short-term liability, under GAAP  
11 principles you're supposed to record it under  
12 fund financials in general fund, which directly  
13 impacts fund balance. I really would like to see  
14 something in writing from the auditor general's  
15 office and the external auditors confirming  
16 that's the treatment.

17 MR. DE MEO: Then, I'm confused. One says it  
18 is -- Mr. Castaneda says it is going to be  
19 recorded and then there's some misconception here  
20 that it is not? Is that the impression we're  
21 getting?

22 DR. LYNCH-WALSH: Well, it's the debit. It's  
23 where it's going to show up. Because it sounds  
24 like what we're doing is we found a way to not  
25 impact the fund balance for something that should

1 absolutely impact the fund balance.

2 MR. DE MEO: So we've got the liability,  
3 short-term, long-term, that's basic. All  
4 right --

5 DR. LYNCH-WALSH: Well, no, no, no, because  
6 they're treating the whole thing as a long-term  
7 even though they clearly -- they're making an  
8 entry for something they knew in June, which is  
9 the very definition of short-term when you've got  
10 to then pay it in July. And the rest of the  
11 payments absolutely would be classified as  
12 long-term but they've also somehow found a way,  
13 it sounds like, to treat the short-term portion,  
14 and I'm not clear on the debit, so --

15 MR. DE MEO: What's the statement -- what's  
16 the impact on statement of operations activity?

17 MR. CASTANEDA: That it would reduce your net  
18 position because you're showing your liability on  
19 the books that wasn't there before. So it would  
20 impact your net position.

21 MR. DE MEO: Okay. So I don't understand  
22 where the concern is then.

23 MR. GOROKHOVSKY: Let me try to explain it a  
24 different way. The state has a statute that  
25 requires the school district to maintain a fund



1 balance above 3 percent before the district has  
2 to go through extra steps and comply with the  
3 requirement. That 3 percent or whatever the fund  
4 balance is is calculated based on fund financial  
5 statements, not government-wide, government-wide  
6 reports is net position, which is not something  
7 the state is concerned with. Fund financials are  
8 recorded based on a modified accrual basis.

9 MR. DE MEO: Right.

10 MR. GOROKHOVSKY: Which is, on the modified  
11 accrual basis you have to record the short-term  
12 liabilities and fund financials which have a  
13 direct impact on the fund balance. So if you  
14 record the full long-term liability into  
15 government-wide financial statements as a net  
16 asset impact, it has nothing to do with the  
17 fund balance.

18 MR. DE MEO: But what fund would it be  
19 reported on? It would have to be the general  
20 fund; wouldn't it?

21 MR. GOROKHOVSKY: It would.

22 MR. DE MEO: Then it would have impact to the  
23 fund balance.

24 MR. GOROKHOVSKY: On the net assets, it would  
25 have impact on the net assets, which is

1 government-wide financial statements. It would  
2 have no impact on general fund under fund  
3 financials at all.

4 MR. DE MEO: It would have to if it's --

5 MR. GOROKHOVSKY: Remember, net assets  
6 reported government-wide is not something that  
7 the state looks to see --

8 MR. DE MEO: No, I understand that, but it's  
9 somewhere within the government-wide financials,  
10 that impact is being recorded, that debit.

11 MR. GOROKHOVSKY: Yes.

12 MR. DE MEO: Where? I'm getting the  
13 impression it's in the general fund.

14 MR. GOROKHOVSKY: It is general fund, but  
15 it's going to be on the -- so the state looks at  
16 fund financial statements not government-wide  
17 financial statements, which includes depreciation  
18 and all the other liabilities that normally  
19 governmental funds under fund financials do not  
20 have to report.

21 MR. DE MEO: Right.

22 MR. GOROKHOVSKY: So if you record a  
23 long-term liability as a district on  
24 government-wide financial statements, which is  
25 what the auditors just said, it would have no

1 impact on the fund financials at all.

2 MR. DE MEO: So I'm curious where is it being  
3 -- where is the impact being recorded?

4 MR. CASTANEDA: On the entity-wide  
5 statements.

6 DR. LYNCH-WALSH: In a place the state isn't  
7 looking.

8 MR. DE MEO: Where, specifically, would that  
9 be?

10 MR. CASTANEDA: It's the statement of net  
11 position and statement of activities.

12 MR. DE MEO: Okay.

13 MR. GOROKHOVSKY: If I may just ask you, on  
14 the letter we just reviewed, on page 10 that you  
15 guys submitted to the district or to the  
16 committee, bullet point one, two, three, four,  
17 five, the sixth bullet point said, establishing  
18 and maintaining internal controls, including  
19 monitoring ongoing activities; the selection and  
20 application of accounting principles; and the  
21 fair presentation in the basic financial  
22 statements in conformity with generally accepted  
23 accounting principles. Is that something that  
24 you guys are going to be doing?

25 MR. CASTANEDA: Yeah.

1 MR. GOROKHOVSKY: So is it something you guys  
2 are going to make sure the short-term liability  
3 is recorded on a modified accrual basis as it's  
4 supposed to be under generally accepted  
5 accounting principles?

6 MR. CASTANEDA: I can't speak to that because  
7 I wasn't involved in the conversations with the  
8 auditor general, so I don't know exactly what was  
9 said; okay? I got the message secondhand.

10 Second of all, for these -- how should I put  
11 this? For generally accepted accounting  
12 principles to apply they have to be deemed  
13 material above all else, above everything else.  
14 I believe, and I can't speak for the auditor  
15 general, so, please, do not quote me on this, I  
16 believe their rationale, I believe, because it  
17 was my same initial rationale on making this --  
18 no, not material. That since the letter provided  
19 by the DOE gave the district an option to budget  
20 payments out up to Fiscal Year 25, it is my  
21 understanding that that's the option they chose,  
22 we will budget these funds in Fiscal Year 25 in  
23 accordance with this DOE letter, we'll be in  
24 accordance with this settlement, and going  
25 forward, that's when we will start paying out

1 these settlements, in '25.

2 MR. GOROKHOVSKY: I would say that a \$32  
3 million payment that came out on July 10th is  
4 material.

5 DR. LYNCH-WALSH: And they knew about it in  
6 June.

7 MR. GOROKHOVSKY: And because it's a  
8 settlement, legal settlement that was approved by  
9 the board on June 18th, it is material. I mean,  
10 it was all over the news. Everybody knew this  
11 was coming.

12 MR. CASTANEDA: Okay.

13 MR. GOROKHOVSKY: So I would -- I mean,  
14 instead of just hearing what their opinion is or  
15 what we think about it, I would request that  
16 there is some kind of opinion given to us in  
17 writing by the auditor general's office. If I  
18 have to make a motion, I'll make a motion.  
19 Because I want to see clarity on this. My  
20 understanding is, auditor general, external  
21 auditor, everybody has to comply with generally  
22 accepted accounting principles, particularly if  
23 you're a CPA. So I'd like to see in writing what  
24 their opinion is, because I don't totally agree  
25 with this.

1 DR. LYNCH-WALSH: I second that.

2 MR. DE MEO: Yeah, I think GAAP is clear;  
3 okay? There's no question. ASC-450; no  
4 question. If you even -- if you couldn't  
5 identify the exact amount you'd have to record a  
6 range. Okay? This is clear, there was a  
7 settlement, there was a payment, it should be  
8 recorded. It's GAAP. But I think Mr. Castaneda  
9 may have found the real reason they may have  
10 deemed it not to be material. Now --

11 MR. CASTANEDA: Again, I do not know that. I  
12 do not want to speak for the auditor general.  
13 Please do not quote me on that.

14 MR. DE MEO: But materiality, as Mr.  
15 Gorokhovskiy points out, isn't just strictly  
16 quantitative. It can be what impact it has on  
17 the financials. And legal settlements tend to be  
18 material.

19 Now, what is the budget, 3 billion? It's  
20 probably not material based on 3 billion. I can  
21 tell you right now, it's probably not material.  
22 But, still, it should be disclosed and probably  
23 recorded. And if they will give us -- if they  
24 will give us an opinion in writing, and I'm not  
25 --

1 MR. CASTANEDA: And, again, this will be  
2 recorded in '24. This will be recorded in the  
3 year '24 financial statements on the entity-wide.  
4 There will be a known disclosure outlining the  
5 entire transaction. I guess the question is  
6 whether or not the current portion should be  
7 accrued to the general fund as of 6/30/24.

8 MR. DE MEO: Right. And that impacts the 3  
9 percent and that's important.

10 MR. GOROKHOVSKY: Absolutely.

11 MR. DE MEO: It's crucial. But, you know, I  
12 think we should have the CFO report back to us on  
13 this and do whatever's necessary, speak with MSL,  
14 speak with the auditor general, and give us some  
15 clarity, because this is not making sense to a  
16 number of us here.

17 MS. FERTIG: And so the request is if we  
18 could get that in writing before so that when we  
19 come here to discuss we have something that we've  
20 had an opportunity to read and -- yeah.

21 DR. LYNCH-WALSH: Well, at this point our  
22 next meeting would be December. So I agree with  
23 Oleg, we would want an opinion in writing from  
24 the auditor general. And I -- since Palm Beach  
25 did accrue in Fiscal Year 24 I'd like a copy of

1 what accounts they -- let's see, the district  
2 began distributing funds --

3 MR. GOROKHOVSKY: Madam Chair, if I may, just  
4 it was Fiscal Year 2023, because I, myself,  
5 looked into that.

6 DR. LYNCH-WALSH: So they did it in '23 and  
7 '24.

8 MR. GOROKHOVSKY: Right. It's in their ACFR  
9 as well as SAFR. And what I do understand in  
10 their situation was actually they did not know  
11 the actual amount. They followed GAAP and they  
12 made a best guess estimate in June and they  
13 booked the full liability on the record in their  
14 fund financials.

15 DR. LYNCH-WALSH: Because I think they didn't  
16 do payments. They were paying it in full and  
17 then they actually over accrued.

18 MR. GOROKHOVSKY: It's a similar situation.  
19 They actually paid in 2024, early part of 2024.

20 DR. LYNCH-WALSH: Right. So -- and they put  
21 it into the settlement, so the balance of the  
22 over accrual in the general fund was reversed by  
23 decreasing accrued liabilities and settlement  
24 expenditures by 5.7 million in May 2024 because  
25 they corrected for an over accrual because they



1 actually accrued for it. And they had an  
2 estimated amount whereas we had the exact amount  
3 because it was at a board meeting. So a written  
4 opinion from the auditor general, a copy of the  
5 Palm Beach entry. We have the notes, their  
6 notes, but just to get a clear understanding of  
7 how they treated it versus how this district is  
8 trying to treat it, because it sounds like it  
9 would have hit their fund balance, but we're  
10 trying -- and I get the motivation, we'll do  
11 anything to make it not hit the fund balance here  
12 because the impact to the fund balance -- are you  
13 about to answer that question, Mr. Shim? The  
14 impact to the fund balance if they had booked it  
15 would send the fund balance to what percent?

16 Less than --

17 MR. SHIM: I don't have that in front of me.

18 DR. LYNCH-WALSH: That's the essential  
19 question.

20 MR. SHIM: I just want to respond that this  
21 is not coming out of fund balance. This is  
22 actually going to be coming out of revenues in  
23 2025, and that was -- hold on, let me finish.  
24 That was the intent of the entire way that it  
25 was -- that the agreement was structured, was

1 that these funds would be budgeted to be paid out  
2 of Fiscal Year 2025, 2026 and 2027 and not impact  
3 fund balance. The technicality on the -- the  
4 statement and how it looks, we are trying to make  
5 sure that this is, A, represented correctly, and  
6 communicated efficiently on how the agreement and  
7 how the payments were to be paid. But we're  
8 taking input and we're looking into the best  
9 practices.

10 MR. GOROKHOVSKY: Mr. Shim, with all due  
11 respect, I'm sorry, you're responding to the  
12 question as a budget person, and I do understand  
13 that you guys budgeted, you made it very clear in  
14 your budget, but we're talking about an  
15 accounting entry here. It's very different.

16 DR. LYNCH-WALSH: Right. This is an  
17 accounting issue, and GAAP, is GAAP, is GAAP.  
18 And accruing for a short-term liability in the  
19 period in which it's known, not necessarily the  
20 period in which you're paying it would be GAAP.  
21 The long-term portion is fine because it's not a  
22 short-term liability. But to look for a loophole  
23 so that it doesn't impact the fund balance  
24 because if it were we would be under 3 percent,  
25 which would trigger that state statute and then

1 the district would have to come up with a plan  
2 and report to the commissioner of education as  
3 well as to the board. And in an abundance of  
4 caution -- even if we found a loophole, in an  
5 abundance of caution and doing the right thing,  
6 increasing public trust, being transparent we  
7 would take the hit. Because that's what it is,  
8 it's a short-term liability that was known. And  
9 the payment that was due was \$31.8, .9 million.  
10 I'm sure Mr. Turso is just wondering how that's  
11 immaterial over there.

12 MS. FERTIG: So could we do this? Because  
13 our time is limited, could we -- could we get all  
14 of this in writing? We seem to be kind of all  
15 over the board here. If we could just get this  
16 reduced to writing so we can review it and then  
17 talk intelligently about it at our next meeting,  
18 if that's -- Nathalie, if you think that's a  
19 reasonable timeframe, but it seems like that  
20 should be.

21 DR. LYNCH-WALSH: So, respectfully, we're  
22 clear that what's confusing us is that short-term  
23 liability.

24 MS. FERTIG: And I would like to see their  
25 responses reduced to writing to the questions

1 raised today so we can review it for the next  
2 meeting.

3 DR. LYNCH-WALSH: An opinion from the auditor  
4 general on how this is kosher, essentially -- an  
5 opinion from the auditor general; a copy of the  
6 Palm Beach County Public School's entry, because  
7 they -- they booked it. They accrued it.  
8 Because if we're claiming that we're looking at  
9 other counties, then let's look at other  
10 counties.

11 MR. CASTANEDA: Would you also want  
12 information on districts that had a similar  
13 situation and didn't accrue the short-term  
14 liability, as well? Because the auditor general  
15 also gave us examples of Indian River School  
16 District that, they had a similar, the same  
17 settlement and they did not fully accrue -- they  
18 did the same treatment that they suggested that  
19 Broward do.

20 MS. FERTIG: So can we just get this in  
21 writing? We keep bringing more stuff up. So  
22 let's just put it all in a document that we can  
23 read and discuss intelligently. And is it  
24 reasonable that we'd be able to do that at our  
25 December 12th meeting?

1 DR. LYNCH-WALSH: Yes.

2 MS. FERTIG: I mean, I think time is of the  
3 essence. We've got to get this done.

4 MR. CASTANEDA: Yeah, I don't see a reason --  
5 I can't speak for the auditor general, though. I  
6 can't speak to that. They might not want to give  
7 you something in writing. I cannot speak for  
8 them.

9 MS. FERTIG: What we need to hear from the  
10 district, all the rationales that we've been  
11 hearing this morning, that can be in writing to  
12 us by --

13 DR. LYNCH-WALSH: A week out.

14 MS. FERTIG: Everything that you're saying  
15 and so forth. Nathalie, I'm sorry.

16 DR. LYNCH-WALSH: Oleg?

17 MR. GOROKHOVSKY: Just one more comment. So  
18 to Eddy's point, the only thing I would -- the  
19 reason I'm recommending Palm Beach as an example  
20 is, because you need to have, just like he said,  
21 the materiality issue, you don't want to look at  
22 a small district handling this. You really want  
23 to look at a district that's comparable size. So  
24 that's why I would say Palm Beach is an example  
25 for me.

1 DR. LYNCH-WALSH: Yeah, we're good with Palm  
2 Beach.

3 MR. GOROKHOVSKY: Or else the committee will  
4 accept whatever comes in. And just a last point,  
5 if we're going to get that information, let's get  
6 it like a week before the meeting so we have  
7 enough time to review it. I just don't want to  
8 come to the December 12th meeting and be given  
9 that information at the time of the meeting.

10 DR. LYNCH-WALSH: Two days before.

11 So, Mr. Rhodes, the -- and I guess we need to  
12 know what's going on with the ACFR, as well,  
13 because, normally, we would have it at this  
14 meeting. Are we going to have it for December  
15 12th?

16 MR. RHODES: That was one of the main  
17 questions that I asked Mr. Castaneda to come here  
18 today to give us an idea of what that timeline  
19 looks like to see if that's a realistic  
20 opportunity.

21 DR. LYNCH-WALSH: Okay.

22 MR. CASTANEDA: I do not believe so, just  
23 because this is a big accounting issue that will  
24 impact the statements across the board. So  
25 unless this gets resolved to a satisfactory

1 conclusion, I do not -- I don't think the ACFR  
2 will be ready for draft in the December meeting.

3 DR. LYNCH-WALSH: Okay.

4 MR. CASTANEDA: But Finance could speak to  
5 that, as they're the ones preparing the document.

6 DR. LYNCH-WALSH: Okay. So -- so until this  
7 is resolved this could drag on is what you're  
8 saying --

9 MR. CASTANEDA: Absolutely.

10 DR. LYNCH-WALSH: -- into January?

11 MR. CASTANEDA: Correct.

12 DR. LYNCH-WALSH: Okay. It sounds like we're  
13 going to need a motion recommending how they  
14 treat the short-term portion of the settlement.

15 MR. DE MEO: We have a motion on the floor, I  
16 think.

17 MS. FERTIG: I don't think until we get this  
18 in writing and can have time to review it that  
19 we're ready for everything else. So can we just  
20 move this motion along?

21 MR. DE MEO: I will be even grayer by the  
22 time they even consider it, let alone --

23 DR. LYNCH-WALSH: That's true.

24 MR. DE MEO: We've got two chances of getting  
25 that letter, slim and none at all.

1 DR. LYNCH-WALSH: Okay. So can you restate  
2 the motion? Or what's the motion?

3 MS. FERTIG: I wasn't the person that made  
4 it, but I think Oleg made it and you seconded it.

5 DR. LYNCH-WALSH: Oh, that motion. Okay.  
6 Got it. All right. Remember when I said second?

7 MR. GOROKHOVSKY: Yes, I do.

8 DR. LYNCH-WALSH: What did I say second to?

9 MR. GOROKHOVSKY: The motion was to request  
10 in writing the opinion from the auditor general  
11 office and I think --

12 DR. LYNCH-WALSH: On the settlement --

13 MS. FERTIG: I'll add --

14 MR. GOROKHOVSKY: You're going to add it or  
15 do you want a separate motion?

16 MS. FERTIG: I will add it. I would just  
17 like a total -- I would just like an explanation  
18 which is documented with the documents that they  
19 have discussed, you have discussed and so forth,  
20 so that for all of us we can be reading one thing  
21 with the backup and then we can have an  
22 intelligent conversation. Not that this hasn't  
23 been intelligent, but you know what I'm saying.

24 MR. GOROKHOVSKY: I'm just saying that over  
25 the years AG made a lot of comments, but unless



1 you get it in writing -- if you don't get it in  
2 writing, it's not worth anything.

3 DR. LYNCH-WALSH: I think we should keep it  
4 simple.

5 MS. FERTIG: I also want to hear the  
6 explanation from staff, and -- I mean, you don't  
7 object to writing this up and giving it to us so  
8 that we can see the full implications of  
9 everything and your positions that you've stated  
10 and Mr. Shim's that he's stated and the questions  
11 that have come from the committee; just have a  
12 synopsis with the backup.

13 DR. LYNCH-WALSH: Well, but, hold on. Mr.  
14 Shim would not be taking a position, it would be  
15 the new chief financial officer.

16 MR. DE MEO: Yeah, I think should be the CFO  
17 --

18 MS. FERTIG: That's fine. That's fine.

19 MR. DE MEO: -- and the superintendent should  
20 endorse that. Because this is serious possible  
21 violation of GAAP.

22 DR. LYNCH-WALSH: So we want the opinion from  
23 -- a written opinion from the auditor general and  
24 a written explanation -- written opinion from the  
25 auditor general on the treatment of the charter

1 school settlement and a written explanation from  
2 the CFO and superintendent.

3 MS. FERTIG: And our auditors.

4 MR. GOROKHOVSKY: I'm not sure if they can do  
5 it.

6 DR. LYNCH-WALSH: They audit.

7 MR. RHODES: No, we can't do that.

8 MR. GOROKHOVSKY: I think it's outside of  
9 their scope of work.

10 DR. LYNCH-WALSH: Right. And a written  
11 explanation from the chief financial officer and  
12 superintendent explaining their reasons for the  
13 current proposed treatment of the settlement.

14 MS. FERTIG: Thank you.

15 MR. GOROKHOVSKY: Agreed.

16 DR. LYNCH-WALSH: Okay. Mr. Bass, did you  
17 get that?

18 COURT REPORTER: Every word.

19 DR. LYNCH-WALSH: The last two sentences. A  
20 written opinion from the Florida auditor general  
21 on the charter school settlement treatment and a  
22 written explanation from the chief financial  
23 officer and superintendent for the --

24 MR. DE MEO: I don't think it's fair to ask  
25 the superintendent to write a memo. He should

1 review it and concur or not.

2 DR. LYNCH-WALSH: Well, doesn't he -- oh, no,  
3 no, I'm not saying that he would write the memo.

4 MR. DE MEO: Well, that's what you said.

5 DR. LYNCH-WALSH: Okay. From the CFO --

6 MR. DE MEO: Yeah, and reviewed by the  
7 superintendent.

8 MS. FERTIG: I agree with you. I think the  
9 CFO is the appropriate person.

10 DR. LYNCH-WALSH: Okay. And a written  
11 explanation from the CFO, strike superintendent.  
12 A written explanation from the CFO reviewed by  
13 the superintendent on the current proposed  
14 treatment of the charter school settlement.

15 MR. GOROKHOVSKY: Agreed.

16 DR. LYNCH-WALSH: Okay. So that was my  
17 friendly amendment.

18 MR. MAYERSOHN: By?

19 DR. LYNCH-WALSH: By -- what's a week before  
20 our next meeting, December -- we can put a  
21 timeline in there. Did you say the 5th?

22 MS. FERTIG: I did.

23 DR. LYNCH-WALSH: Yeah, we meet on the 12th,  
24 so seven -- yeah, so by December 5th, 2024.

25 Okay. Moved by Oleg, seconded by me. Any

1 further discussion? Are we good?

2 (No response.)

3 DR. LYNCH-WALSH: Okay. All right. All in  
4 favor?

5 COMMITTEE MEMBERS: Aye.

6 DR. LYNCH-WALSH: Any opposed?

7 (No response.)

8 DR. LYNCH-WALSH: Motion carries unanimously.  
9 I cannot carry this microphone for this whole  
10 meeting.

11 Okay. So that got us through that motion.  
12 As far as -- so there were additional -- so just  
13 so staff is aware, we did not, under A, receive  
14 the next -- the detailed explanation for the next  
15 year budget appropriation, and I'm going to pull  
16 it up on the screen before you leave. I  
17 highlighted what was not included. The next year  
18 budget appropriations explaining the 54.6  
19 million; we didn't get a prior period ending  
20 balance on B. The journal entry 131c I'm still  
21 not clear on the 31 million that we didn't get an  
22 explanation of. We asked under C for the  
23 approvals and other disclosures for the amounts  
24 being placed in the assigned fund balance for  
25 Fiscal Year 24. We did not get that. Because

1 you can't just shove things into the assigned  
2 fund balance. There should be something  
3 approving it. That was -- Ms. Shaw brought that  
4 up. On the referendum we asked for a breakdown  
5 by bargaining unit supplement; safety; and mental  
6 health; I didn't see that. We did get an answer  
7 on, no, we ain't accruing it. So we got that.

8 So if we could have those missing items, that  
9 would be great. Yes, Ms. Arlotta?

10 MS. ARLOTTA: Excuse me. Most of what you  
11 just mentioned was provided. It may not have  
12 been clear to you to see where to find them, but  
13 most of what you mentioned was provided. We  
14 don't have the approvals and other disclosures  
15 because of staffing changes. I do not have the  
16 emails of directors that are no longer here. I  
17 don't know what backup there was as far as  
18 approvals and disclosures on that issue. But  
19 most of the items you did mention were -- were  
20 provided.

21 DR. LYNCH-WALSH: Well, what I mean is, it's  
22 not clear how you got the number. So just  
23 putting a number into a spreadsheet -- so what  
24 would also have helped, because we got two emails  
25 with attachments and instead what we should have

1 gotten was here's 11a, ii, and the item that  
2 responds to that. So we didn't have each of  
3 these things matched to the item.

4 MS. ARLOTTA: Well, we can resend them as you  
5 are requesting with the matching.

6 DR. LYNCH-WALSH: Okay. Because the next  
7 year budget appropriations, I remember seeing  
8 54.6, but it's not clear how we got there.

9 And as far as approvals and other  
10 disclosures, I just want to put this into  
11 contexts. You guys are accounting; right? It's  
12 the accounting department, which, of all  
13 departments should be like the most adept at  
14 retaining records. It's the first lesson I  
15 learned as an accountant, CYA, document, keep  
16 everything. So how is it that if money went into  
17 assigned fund balance there's no record of it?  
18 It doesn't matter if they leave, they didn't take  
19 it with them.

20 MS. ARLOTTA: Well, we gave an explanation of  
21 what was put into assigned fund balance.

22 DR. LYNCH-WALSH: Right. And we asked for  
23 the rationale -- the approval to put it in there.

24 MS. ARLOTTA: I don't have former directors'  
25 emails or -- I don't know. I wasn't privy to

1 those meetings.

2 DR. LYNCH-WALSH: Okay. So that's going to  
3 be a CFO question.

4 MR. GOROKHOVSKY: May I ask a question?

5 DR. LYNCH-WALSH: Yes, sir.

6 MR. GOROKHOVSKY: Just one question. It  
7 might clarify one point here. There was a  
8 document provided called, under assigned-spec  
9 purpose account 327949300 - Need prior period  
10 ending balance, and there's a document attached  
11 to it. Question C, i, when you open up that  
12 document, the first page --

13 DR. LYNCH-WALSH: I'm sorry. Which document  
14 was it?

15 MR. GOROKHOVSKY: So it was -- the title was  
16 GL 32749300, June 24 cumulative.

17 DR. LYNCH-WALSH: Let me see if I can find --  
18 I might have to go to the email. And what's in  
19 that one you said?

20 MR. GOROKHOVSKY: Yeah, I don't think you  
21 have it there.

22 DR. LYNCH-WALSH: Yeah, I thought I moved  
23 them.

24 MR. GOROKHOVSKY: I think it may explain --  
25 I'm trying to help here.

1 DR. LYNCH-WALSH: I'm sorry, was that in what  
2 we got first or like this week?

3 MR. GOROKHOVSKY: No, this is what we got two  
4 nights ago.

5 DR. LYNCH-WALSH: Oh, two nights ago.

6 MR. RHODES: The 8-digit number that Mr.  
7 Gorokhovsky read off, it looked like before you  
8 moved forward that there was something in there  
9 that listed that 8-digit number, which was  
10 32749300 would be what I would --

11 DR. LYNCH-WALSH: Yeah, I don't think -- go  
12 to the question while I look for the document.

13 MR. GOROKHOVSKY: So when the first page --

14 MR. RHODES: Down at the bottom.

15 DR. LYNCH-WALSH: Yeah, that's your question?

16 THE WITNESS: No, not that. That's it. If  
17 you move to the right under 2024, the bottom  
18 information --

19 DR. LYNCH-WALSH: Wait. Here? Where?

20 MR. GOROKHOVSKY: Right here where it says  
21 REF --

22 DR. LYNCH-WALSH: Uh-huh.

23 MR. GOROKHOVSKY: Referendum 54.6, I think it  
24 matches the assigned portion in question. To the  
25 right of it it says, regular referendum, which I



1       assume it's carry over \$22 million, what is this  
2       \$32.6 million settlement?

3             MS. ARLOTTA: That was for the July payment  
4       that we are moving them to assigned.

5             MR. GOROKHOVSKY: So that makes perfect  
6       sense. The \$54 million consists of carryover  
7       referendum money, which, by the way, I think we  
8       asked to have breakdown between supplements,  
9       mental health and safety, which I don't think we  
10      have it.

11            MS. ARLOTTA: That was given by the budget  
12      department.

13            MR. GOROKHOVSKY: I looked at the document,  
14      it doesn't explain that. The numbers don't  
15      match.

16            MS. ARLOTTA: So we'll have to follow up with  
17      that.

18            MR. GOROKHOVSKY: On the \$32 million, now  
19      we're clear, this is the settlement paid on July  
20      10th. Now, all along we were told, including  
21      during the budget hearing, that the money is  
22      coming from the future referendum funds. Here,  
23      the district clearly establishes that they set  
24      money aside in 2024 in the fund balance to make a  
25      first payment. So I hope that the response to

1 \$54 million -- I have an issue with the  
2 communication coming out to the public and to the  
3 board saying that we're going to need -- we're  
4 going to get money in the future to pay for it,  
5 but yet we somehow found \$32 million in 2024 to  
6 set aside in fund balance to cover this cost.  
7 When you set money aside in the fund balance for  
8 a payment that's about to happen in July, that's,  
9 essentially, you're preparing to accrue for the  
10 first payment. So I'll leave it at that.

11 MR. FRIEDMAN: But they had an agreement.  
12 I'm being facetious.

13 MR. GOROKHOVSKY: And, by the way, just  
14 correcting one comment that was made today, most  
15 of the agreements, the majority, were completed  
16 by June 18th. There were a few straggling  
17 schools that settled maybe a week after, but most  
18 of it was completed on June 18th.

19 MR. FRIEDMAN: I was agreeing with you. I  
20 was just being sarcastic because they keep going  
21 back to they had an agreement to use it in '25.

22 MR. GOROKHOVSKY: I got it.

23 DR. LYNCH-WALSH: Yeah, so they're going to  
24 have to explain this, as well.

25 Okay. Everybody good on this topic? Okay.

1 All right.

2 MR. RHODES: Madam Chair?

3 DR. LYNCH-WALSH: Yes, sir.

4 MR. RHODES: Ms. Arlotta was taking some  
5 notes as you were talking to her and I just  
6 wanted to let her know, any future requests that  
7 I make from you should reflect what's in your  
8 notes. I'll get a summary from them as well as  
9 from the minutes that are being taken; okay?  
10 Thank you.

11 DR. LYNCH-WALSH: I have highlighted the  
12 things I mentioned, so I can -- I just didn't  
13 have time once we got them to respond.

14 MR. RHODES: Okay.

15 DR. LYNCH-WALSH: All right. Okay. So that  
16 knocks that out.

17 Let me get back to the agenda. Okay. So now  
18 we're going to double back to -- where are we?  
19 We did the MSL letter.

20 So Student Discipline Process Audit  
21 Follow-Up, this could be a really short  
22 conversation since I don't see any staff here.

23 MR. RHODES: I was notified this morning via  
24 email that Ms. Hollingsworth and Ms. Washington  
25 had conflicting meetings and they weren't going

1 to be able to make it to discuss this. Also, for  
2 reference, for what it's worth, this audit was  
3 received and approved by the board yesterday  
4 during their meeting.

5 DR. LYNCH-WALSH: Right. But there were some  
6 questions, so I would say we can move this to  
7 January. Although, hopefully, that's not when we  
8 get the ACFR. Just to give them time to make  
9 sure they don't have conflicts, new school board  
10 members needing to be oriented or anything like  
11 that. Because there was a news article that  
12 pointed out some things and so we -- I think it  
13 had been so long since everybody reviewed it that  
14 we may not have had all of our questions lined  
15 up, but just to revisit.

16 Yes, Mr. Mayersohn.

17 MR. MAYERSOHN: The other part -- and, again,  
18 this may be operational aspect, but it was my  
19 understanding that with the new way that BTA's  
20 are going to be processed that there would be a  
21 dashboard setup with the district or even on  
22 whether a website or school -- school websites;  
23 am I imagining that? No realtime data?

24 MS. ARCESE: I'm not aware of that. I don't  
25 recall that at all. But I could be wrong. I

1 could go back and ask.

2 MR. MAYERSOHN: Yeah, I thought there was  
3 going to be realtime data set up, some dashboard.

4 MS. ARCESE: Are you talking about the future  
5 software that the state's going to implement?  
6 That's like August of 2025.

7 MR. MAYERSOHN: Okay. So that's when it's  
8 scheduled for?

9 MS. ARCESE: That's when the state's  
10 scheduling it. Of course, we know there might be  
11 some delays --

12 MR. MAYERSOHN: Right.

13 MS. ARCESE: -- but that's not until next  
14 year.

15 MR. MAYERSOHN: Next year; okay.

16 MS. ARCESE: Yeah. That may be what you're  
17 --

18 MR. MAYERSOHN: And then just kind of related  
19 to that, SESIR information, is still that  
20 somewhere in the Focus cloud?

21 MS. ARCESE: I don't know that I can answer  
22 that. Elena, are you aware of where they are  
23 storing that information right now?

24 MR. MAYERSOHN: No, I mean, I -- because  
25 schools aren't getting it, information has been

1 -- we're trying to --

2 MS. ARCESE: Can you be more specific like as  
3 far as what they're getting?

4 MR. MAYERSOHN: So when a -- when a SAC  
5 meeting takes place, the principal reports the  
6 SESIR data. They haven't been able to update  
7 that because it's still trying to connect with  
8 Focus and connect that data informational.

9 MS. ARCESE: So we can ask the IT department  
10 to possibly help us understand what's in place  
11 now. I believe that currently it is outside. I  
12 think they're still using the discipline  
13 database, I believe, that they are working  
14 towards transitioning to Focus, but I don't  
15 believe that has happened yet.

16 MR. MAYERSOHN: Because the principals  
17 haven't been able to get reports.

18 MS. ARCESE: So I can ask -- I can follow up  
19 with, you know, the regionals, and then also with  
20 --

21 MR. MAYERSOHN: Mr. Lozano? Is that still  
22 under his --

23 MS. ARCESE: No, it's under Dr. Washington.

24 MS. PRITYKINA: SESIR and BTA are two  
25 different things, two different processes. SESIR

1 and BTA are two different processes. So Mr.  
2 Lozano has nothing do with the SESIR half.

3 MS. ARCESE: It's under the student services  
4 division. So I can get a follow-up to get some  
5 information as far as how that is being  
6 communicated, and, more specifically, why schools  
7 may not have that information readily available.  
8 Maybe they just might not know where to find it,  
9 but we can get that information back.

10 MR. MAYERSOHN: Okay.

11 DR. LYNCH-WALSH: Okay. And we lost Mr.  
12 Rhodes.

13 So the next item on here. So, again, we'll  
14 move a follow-up on the discipline to January.  
15 The BTA Crosswalk was to look at what was  
16 required under the old state law and what's  
17 required under the new one.

18 Do we know when Mr. Rhodes is coming back?

19 MS. ARCESE: He may have just stepped out to  
20 the restroom.

21 DR. LYNCH-WALSH: He can't do that.

22 MS. ARCESE: He's back. Mr. Bass you didn't  
23 get me cursing at these microphones? It occurs  
24 to me it picks up everything.

25 MR. RHODES: I apologize, I had to step away.

1 I could not wait another second.

2 DR. LYNCH-WALSH: That's okay.

3 All right. So we have the BTA Crosswalk.  
4 Some of the concerns I had initially with this is  
5 whether our policy as it was written -- I was  
6 trying to avoid becoming a BTA, which is now a  
7 BTM, I think, process, becoming an expert, but in  
8 looking at this and trying to follow, I always  
9 start with state law, then we go to policy, then  
10 we go to procedures, and there were instances in  
11 here where, once you go to the policy it's  
12 questionable whether the policy is following --  
13 is correctly interpreting the state law.

14 So in terms of -- and I guess the question  
15 is, when do we have the next audit of this? And  
16 while I appreciate the crosswalk, for me,  
17 visually, I was having trouble with this one  
18 column because I'm trying to go from left to  
19 right.

20 And is this organized in a certain way, the  
21 rows? I can see BTA roles, training, and student  
22 intake forms, are those --

23 MS. ARCESE: So in prior BTA audits that is  
24 the order that these attributes were listed and  
25 presented. On the right side that order follows



1 the order that this district should follow as far  
2 as the different steps. So from an audit  
3 perspective that's why we've listed them. And,  
4 of course, based on the changes from the state,  
5 some of these transactions or processes that  
6 schools need to take have changed in the order  
7 that they were from original to the current. So  
8 that's why you may see something that was  
9 attribute 26 in the past, but now has moved up to  
10 attribute, and I'm just using -- just throwing  
11 out numbers, it could be now item number 5 or  
12 item number 6 or incorporated into a different  
13 attribute.

14 So if you can scroll up to the very top  
15 column, I don't have a column -- so the column  
16 with the highlights with the green where it  
17 identifies new, that means that's a new attribute  
18 that was added that was something new from the  
19 state for the Florida model. If it has a number  
20 in that column, that would represent the old  
21 number on the left side and how it either moved  
22 up or down depending on the process. So it's not  
23 easy to follow because it's not an easy program,  
24 but we tried to capture the accurate information  
25 as how it's required by the new policies and

1 procedures currently.

2 DR. LYNCH-WALSH: So when we get the next  
3 audit, though, because the last audit was, I  
4 think, on just training or monitoring plans, are  
5 we going to see all the attributes being audited  
6 like RSM was doing?

7 MS. ARCESE: So you're going to see -- so RSM  
8 had all of these components, including the  
9 training, and they also had the monitoring plans.  
10 So this is the middle section. And, yes, you're  
11 going to see all of these attributes. We've  
12 had -- like as I said before, we've had hiccups  
13 because of the availability of the information  
14 from the old system, which was EDPlan. So we've  
15 had to wait for some of the data because we've  
16 realized that some of the things that they  
17 provided us was not complete or clear to find.  
18 So we have done that. And so we're in the  
19 process of finalizing everything, obtaining  
20 responses, and, hopefully, we should have that by  
21 January.

22 DR. LYNCH-WALSH: Okay. So when would the  
23 next audit be?

24 MS. ARCESE: To initiate an actual audit, you  
25 mean?

1 DR. LYNCH-WALSH: Well, I think, weren't  
2 these happening on a periodic basis?

3 MS. ARCESE: So -- right. So we currently  
4 have two auditors that we just were approved  
5 yesterday for this exact division. We have to go  
6 through the training process, getting them up to  
7 par and they're both going to be trained in this  
8 area. We're in the process of, our division is  
9 pulling the data for the new school year. So we  
10 will be training as we're doing the audits in  
11 this area so that we can try to provide that  
12 within the first -- first quarter of 2025,  
13 because 2024 is pretty much at an end, so -- but  
14 we are doing the training again to validate the  
15 training for 2025 to ensure, and we will be doing  
16 all of these attributes, including monitoring  
17 plans in the future as one other audit.

18 DR. LYNCH-WALSH: Okay. Anybody have any  
19 questions on this?

20 MR. DE MEO: I have some questions.

21 DR. LYNCH-WALSH: Okay.

22 MS. FERTIG: I just wanted to thank you for  
23 that.

24 MS. CARTER-LYNCH: It was easy to follow.

25 MS. ARCESE: Pardon?

1 MS. CARTER-LYNCH: It was easy to follow.

2 MS. ARCESE: Oh, thank you. I'm glad you  
3 could follow it.

4 DR. LYNCH-WALSH: Okay. Mr. De Meo?

5 MR. DE MEO: Okay. I heard some talk about  
6 who's in charge of BTA. Who's in charge of BTA?

7 MS. ARCESE: So the director's sitting right  
8 next to me, Kim Punzi.

9 MR. DE MEO: Okay. Welcome to the committee.  
10 And are you new to this process or --

11 MS. PUNZI-ELABIARY: I was previously the  
12 manager of threat assessment under Mr. Lozano as  
13 the director. Mr. Lozano is now task-assigned  
14 chief of safety and security and I am now the  
15 director of threat assessment or threat  
16 management.

17 MR. DE MEO: Okay.

18 DR. LYNCH-WALSH: And just further  
19 clarifying, and that still reports to safety and  
20 security?

21 MS. PUNZI-ELABIARY: Correct.

22 DR. LYNCH-WALSH: Okay.

23 MR. DE MEO: All right. This report, the  
24 scope of the report seems to indicate that  
25 incidents related to the PROMISE program were not

1 part of the audit; is that correct?

2 MR. RHODES: We're on two different items at  
3 the same time.

4 MR. DE MEO: Oh.

5 MR. RHODES: You're talking about the  
6 discipline report, but we were talking about the  
7 BTA/BTM Crosswalk, just for a correction.

8 MR. DE MEO: Oh, okay. The crosswalk I  
9 thought came after. All right. I'm sorry. I  
10 can wait until we're done with that. Or do you  
11 want me to continue?

12 MS. ARCESE: I think we already discussed --  
13 the school discipline audit is what we discussed  
14 earlier.

15 DR. LYNCH-WALSH: Yeah, are you talking about  
16 -- what is your question related to?

17 MR. DE MEO: Well, the audit on the BTA.

18 DR. LYNCH-WALSH: We don't -- we don't have  
19 one this month. That's what we were trying to --

20 MR. MAYERSOHN: No, he's confusing that with  
21 the PROMISE program. The PROMISE program is the  
22 discipline.

23 MR. DE MEO: Right, but the report that we  
24 have here, and it's dated October 24th, Office --  
25 yeah, Student Discipline Process Audit.

1 MR. MAYERSOHN: Right. It's discipline, not  
2 BTA.

3 DR. LYNCH-WALSH: Oh, I didn't realize you  
4 had a question on that. So you're doubling back  
5 to the discipline?

6 MR. DE MEO: I'm sorry.

7 DR. LYNCH-WALSH: She's not discipline, she's  
8 BTA.

9 MR. DE MEO: Okay.

10 DR. LYNCH-WALSH: They're part and parcel,  
11 but that report, but they're not --

12 MS. ARCESE: Well, that report's going to  
13 come back in January or the discussion will come  
14 back in January, from what I understand.

15 MR. DE MEO: Well, can I ask Mr. Rhodes a  
16 couple of questions on this discipline report?

17 DR. LYNCH-WALSH: Yeah, let me go -- I'm  
18 pulling it up.

19 MR. DE MEO: All right. So the PROMISE  
20 program finds incidents that are not part of the  
21 audit?

22 MR. RHODES: I'll defer this to Ali because  
23 she was more directly involved in the day-to-day  
24 of it as well as she may have some specific  
25 questions that go back to her manager on this.

1 MR. DE MEO: Okay. Executive summary, the  
2 third paragraph, I think it's page 2, says, the  
3 scope of the audit did not include bullying and  
4 harassment violations and those eligible for the  
5 district's PROMISE program.

6 MS. ARCESE: Correct.

7 MR. DE MEO: Okay. So we're going to do that  
8 in the future?

9 MS. ARCESE: Yes.

10 MR. DE MEO: Okay. I'm sure the answer to  
11 this is, yes, but are the PROMISE program  
12 incidents reported to the DOE?

13 THE WITNESS: They're a part of the -- do you  
14 want to answer? I see you saying know.

15 MS. PRITYKINA: The PROMISE incidents are no  
16 longer reported to DOE.

17 MR. DE MEO: Bullying isn't covered by the  
18 DOE SESIR program?

19 MS. PRITYKINA: Sorry. They all -- I'm  
20 sorry, I'm going to backtrack my answer. I was  
21 confused. No, the PROMISE incidents and the  
22 bullying and harassment incidents are being  
23 reported as a part of the SESIR reporting. Yes,  
24 they are.

25 MR. DE MEO: Okay. So is there anyone here

1 that can explain to me why there's a carveout for  
2 the PROMISE program and what it means in terms of  
3 this -- the BTA and the -- the discipline  
4 process.

5 MS. ARCESE: So I can answer and then I may  
6 have her -- it's my understanding, so I took this  
7 over, obviously, when I became the director, so  
8 most of this work had already been carved out  
9 when I started looking at the records. However,  
10 it's my understanding that the reason why there  
11 is a more complex process, so with this audit,  
12 itself, the student discipline audit, when we  
13 carved out those components and we started  
14 looking at the records, it is very labor  
15 intensive because we're reading hundreds and  
16 thousands of records trying to determine and make  
17 a determination if something did or didn't  
18 happen, did the school do what they were supposed  
19 to do or not? Based on from what I understand,  
20 based on these criteria, those items were then  
21 carved out so that we could look at them  
22 individually so that we're looking at the same  
23 types of record. But that is something that's  
24 not just what previously used to be known as  
25 PROMISE, but also the bullying also has their own



1 criteria that we would have to then deviate from  
2 the regular process and those are going to be  
3 looked at as well.

4 MR. DE MEO: Okay. So it's probably not fair  
5 for you to have to answer the question about the  
6 PROMISE program. I thought there would be  
7 someone here that could answer that. But the  
8 flow chart on page 7, which, I don't know, you'd  
9 have to be on drugs to understand it, but it's  
10 pretty interesting, there are two sections.

11 DR. LYNCH-WALSH: Yeah, I agree.

12 MR. DE MEO: There's two sections bottom left  
13 that talk about PROMISE. And there are arrows  
14 going all over the place. But the arrow from  
15 TERMS, which seems to be the repository of the  
16 information, down to the DOE in the corner, it's  
17 not clear to me that PROMISE is, indeed, being  
18 reported by the school district to the DOE.

19 MS. ARCESE: So based on the type of  
20 incident --

21 MR. DE MEO: Yeah.

22 MS. ARCESE: -- would trigger -- so there are  
23 mandated incidents. So if it falls into those  
24 types of incidents, which generally it does, it  
25 is a reportable item.

1 MR. DE MEO: Okay. On page, way back there  
2 somewhere, 87, 88, I can't find it now because  
3 all of my notes on this are gone, but I'm doing  
4 this from memory -- let's go to page 81.

5 DR. LYNCH-WALSH: Is that PDF 81 or page 81?

6 MR. DE MEO: It is the actual page 81.

7 DR. LYNCH-WALSH: We'll get there.

8 MR. DE MEO: PDF 84. And this is repeated  
9 throughout this section for grades 3 to 5, 6 to 8  
10 and so on, the Administrative Consequences  
11 Interventions, is this something from the DOE?  
12 Is this our creation? What is this?

13 MS. PRITYKINA: If I may? This is actually a  
14 discipline matrix that was developed by the  
15 Broward County Schools and this is the part of  
16 the discipline policy.

17 MR. DE MEO: Okay. Is there some  
18 corresponding -- something similar that the DOE  
19 --

20 MS. PRITYKINA: DOE has for SESIR -- I have  
21 -- give me a second, I can take you to a page.

22 MS. ARCESE: But I also want to point out  
23 that at the bottom of the document it shows the  
24 revision date. This may correlate back to the  
25 period of time that we were doing this audit, so

1 this may have been updated since.

2 MR. DE MEO: I hope so, from '18.

3 MS. ARCESE: So I'm pretty sure that --  
4 because as our audit report indicates that, as  
5 the state makes changes, the district immediately  
6 makes those changes on either the policy or  
7 procedures. So I just wanted to bring that to --  
8 highlight that component.

9 MR. DE MEO: Yeah, I would like to know the  
10 source of this and how it compares or complies  
11 with the DOE. Because in the past the auditors  
12 reported on certain conditions that are manually  
13 required or our policies required be referred to  
14 local authorities. That appears to be triple A,  
15 AAA. And if you look at the matrix that follows  
16 on page 82, 83, and so on, it shows consequences  
17 going down the type of incident on the left and  
18 you can see triple A occasionally, probably with  
19 the older kids, let's see on page --  
20 kindergarten, I don't think so.

21 MS. PRITYKINA: Well, depends on the severity  
22 of an incident. So, again, the SESIR  
23 requirements are outlined in the DOE, in the  
24 state law --

25 MR. DE MEO: Yeah.

1 MS. PRITYKINA: And our department, the  
2 student services department, is following any  
3 changes in the state and they are always  
4 adjusting the requirements within this matrix.  
5 This matrix includes not only SESIR incidents, it  
6 also includes all kinds, everything, all levels.

7 MR. DE MEO: Right. Does the DOE require us  
8 to report certain incidents to the local  
9 authorities or is that our internal policy?

10 MS. PRITYKINA: Well, when it is reported to  
11 law enforcement, I mean, it is a requirement. I  
12 believe for some of the incidents it is a state  
13 requirement. I don't -- I cannot tell you.

14 MR. DE MEO: Okay.

15 MS. ARCESE: We can possibly get better  
16 answers once the staff members that actually deal  
17 with this, you know, the development of this  
18 chart and how that's developed in January when we  
19 bring this discussion back.

20 MR. DE MEO: I think it's important. Because  
21 I want to make sure that we're not punting on  
22 some of these steps. In the previous audits we  
23 were told that certain parts of the policy were  
24 not audible, and then we found out, well, yeah,  
25 they were.

1 MS. ARCESE: Mm-hmm.

2 MR. DE MEO: And I want to make sure that  
3 that is going to be in the scope of the audits  
4 that you all perform, especially that triple A  
5 for violent behavior.

6 MS. ARCESE: Absolutely.

7 MR. DE MEO: Okay. I think that's all I  
8 have.

9 DR. LYNCH-WALSH: Mr. Mayersohn?

10 MR. MAYERSOHN: Yeah, just to Mr. De Meo's  
11 point, there are 26 SESIR incidents that need to  
12 be reported. So in that, if you go on to the  
13 Department of Education it gives you those 26  
14 incidents and then it goes on deeper. So I just  
15 picked one, like, for example, alcohol, it gives  
16 you what the definition is, examples of what is  
17 and what isn't and then additional guidelines.  
18 So, for example, here it says law enforcement  
19 should be notified if someone in authority  
20 observes a student who exhibits signs of possible  
21 intoxication.

22 MR. DE MEO: Excellent. Where is that?

23 MR. MAYERSOHN: It's on the Florida  
24 Department of Education. It's under SESIR Codes  
25 and Definitions. I mean, I can -- we can get the

1 link out to everybody.

2 MR. DE MEO: Yeah, I want to get the link.

3 MR. MAYERSOHN: So it's --

4 DR. LYNCH-WALSH: Office of Safe Schools?

5 MR. MAYERSOHN: Huh?

6 DR. LYNCH-WALSH: Office of Safe Schools?

7 MR. MAYERSOHN: No, this is under the Florida  
8 Department of Education SESIR Codes and  
9 Definitions.

10 MR. DE MEO: Thank you.

11 MR. MAYERSOHN: But it gives -- I mean, it  
12 gives the list of these, like I said, reporting  
13 incidents, what the 26 are, how they're to be  
14 reported. And it gives you, like I said, the  
15 guidelines of examples, non-examples. So  
16 something like a battery, you know, it describes  
17 what it is and what it isn't. You know, other  
18 things that might be on the fence, it tells you  
19 what is and what isn't. So it's fully described.  
20 So it's a drastic improvement of what it used to  
21 be. I mean, I remember some of sitting on the  
22 discipline matrix, Lew, Mary, where we used to go  
23 through tons of this, and like if a student does  
24 A, what's the progressive aspect of it. If they  
25 do it again, is it by year; is it by school

1 level? I mean, we've gone through tons of  
2 iterations on it, so --

3 DR. LYNCH-WALSH: Okay. Ruth?

4 MS. CARTER-LYNCH: Is there anything that's  
5 on the agenda that we need to vote on? Because I  
6 have a 12:30 and I've got to be out of here in  
7 about 15 minutes.

8 DR. LYNCH-WALSH: No, we just had the one. I  
9 mean, unless someone makes a motion somewhere.  
10 But, no, we got the audit that was required out  
11 of the way at the top of the agenda. I can't say  
12 whether other people might not want to make a  
13 motion.

14 MS. FERTIG: I'm just -- that just raises a  
15 question of what audits we have coming in  
16 December?

17 DR. LYNCH-WALSH: That's why we have the  
18 audit --

19 MS. FERTIG: Yeah, it just seems like we only  
20 had one this time and I was just wondering.

21 DR. LYNCH-WALSH: So there could be none in  
22 December. The ACFR is the reason we did the  
23 meeting. However, in the meantime, and this  
24 would have us skipping ahead in the agenda,  
25 because that is on the discussion Agenda

1 Planning, it's item 15, so if we could -- so if  
2 we have a staff person here waiting to speak to  
3 BTA -- if we don't have any BTA Crosswalk  
4 questions, then she can go.

5 MS. FERTIG: It seems like we're going back  
6 and forth between 9 and 10. So I kind of was  
7 thinking, are we --

8 DR. LYNCH-WALSH: I'm done with 9 and 10.

9 MS. FERTIG: Yeah, that's what -- okay.

10 DR. LYNCH-WALSH: Mr. De Meo just had a  
11 question on --

12 MS. FERTIG: I understand, but now I thought  
13 maybe we were --

14 DR. LYNCH-WALSH: Actually, not 9, it was 7  
15 and 8. So he went back to 7, we were on 8. If  
16 no one has any other questions, comments or  
17 concerns on 7 and 8, then we can move on from  
18 there.

19 So no other questions?

20 (No response.)

21 DR. LYNCH-WALSH: So then we're good on 7 and  
22 8.

23 MR. RHODES: May I quickly respond to Ms.  
24 Fertig's point? With regard to -- we made a  
25 decision that throughout kind of the holiday



1 season where it's harder to get people to  
2 cooperate because of their schedules, and then  
3 knowing that the December meeting that we had  
4 talked about was going to be set for kind of a  
5 specific reason, we've really given that as an  
6 opportunity for our internal funds folks to  
7 really rev things up and get a lot of work  
8 knocked out. So I would expect that by January  
9 we would have a sizeable internal funds report  
10 that would help us really knock down a large  
11 portion of that total balance that we're required  
12 to audit, as well as some other reports that are  
13 going to come in. Because, as they do at the  
14 board meeting, I'm clapping, because our external  
15 operational auditing services contract was  
16 approved yesterday. And so our ability to now  
17 set some of those folks free to go out and do  
18 some of the things that are in our audit plan  
19 will also help us to have what will probably  
20 prove to be a glut of audit reports at some point  
21 in the near future. So being careful for what I  
22 wish for, being careful what you wish for, I  
23 think that we will make up for that very quickly.

24 MS. FERTIG: Yeah. And I guess, Nathalie, if  
25 I can just follow up? That would be kind of a

1 concern, as well, because I know sometimes our  
2 meetings go way over when we have a lot of  
3 audits. If we don't -- if we don't have any we  
4 find ourselves coming back another month. And so  
5 I don't know what -- I guess we'll see if you  
6 need to add anything down the line.

7 MR. RHODES: But to that point, the  
8 communication that I've had with the Chair, as  
9 you've seen in some of these recent past agendas,  
10 is that we are starting to get the audit reports  
11 up at the top of this agenda so that we could get  
12 that knocked out and get those transmitted and  
13 then use the remainder of the time for the  
14 follow-up items. I think it's definitely helping  
15 us to achieve our core function, but also give us  
16 less opportunity to leave something on the board  
17 that should have been discussed. So I think  
18 that's working better.

19 DR. LYNCH-WALSH: Okay. So if we can get  
20 back to the agenda, we have now knocked out 7, 8,  
21 and apparently my Internet is not working in  
22 addition to the microphones going in and out. 7,  
23 8, 9 was more for informational purposes. We did  
24 not, when we had the last internal funds audit,  
25 have the internal funds progress report. We now

1 do.

2 Does anyone have any questions on it? On the  
3 progress report, itself, I would pull it up if I  
4 still had Internet. So I have one that's labeled  
5 Fiscal Year 22-23.

6 MR. RHODES: Madam Chair? I know that your  
7 stuff is off, so I just wanted to remind you that  
8 with regard to item number 10, the BTA Crosswalk,  
9 if there's any additional information that we  
10 want to discuss while we have the person here,  
11 that would be able to from staff to answer those  
12 questions?

13 DR. LYNCH-WALSH: Okay. So -- so -- sorry.  
14 I think I have the old version and we have  
15 different numbers going different ways. So 8 was  
16 MSL, 9 was Student Discipline. So in my head BTA  
17 Crosswalk on the one I was looking at was number  
18 8. So we are done with 8, 9 and 10. That's why  
19 I kept saying BTA Crosswalk, done.

20 MR. RHODES: I apologize. I didn't think  
21 that we were done with BTA by the time Mr. De Meo  
22 asked some discipline questions.

23 DR. LYNCH-WALSH: Well, we bounced back and  
24 forth between the two, but we're done.

25 So now we're on to 11, which was the Internal

1 Funds Progress Report. It looks like staff is  
2 100 percent done with 22-23 Internal Funds  
3 Audits?

4 MS. ARCESE: That is correct.

5 DR. LYNCH-WALSH: Okay. And then we have the  
6 status of the current year, which looks like  
7 we've just started, and so we're at 4.9 percent  
8 completed? I love these, these are like funhouse  
9 microphones. You never know when YouTubing if  
10 anyone's going to --

11 MR. RHODES: And they're brand new and state  
12 of the art.

13 DR. LYNCH-WALSH: They look great. They just  
14 don't work. I'll just yell.

15 All right. So that's that. So if no one has  
16 any questions, comments, or concerns, that was  
17 more for informational purposes, so we'll move on  
18 and I'll just keep raising my voice so that Mr.  
19 Bass can hear me and -- oh, look, microphone's  
20 back on.

21 Okay. For motions, just so you know -- I  
22 might swear at some point. At the board meeting  
23 yesterday I reported our motion, the two motions,  
24 the one about continuing to livestream using  
25 BECON. We spoke about it. The board didn't do

1 anything. We got an email -- they didn't  
2 respond. I said it was time sensitive. So the  
3 response we did get was to be told, once again,  
4 that the district is no longer providing  
5 streaming services. And I said, okay, well  
6 where's the financial analysis that was done to  
7 explain why you would be cutting live streaming  
8 the audit committee and got a response that it  
9 was because there were something like 46 views  
10 and -- I'll read it verbatim. 46 views and  
11 there's only so many BECON employees and they  
12 want to use it to celebrate the schools. So I  
13 then did a public records request for any  
14 financial analysis or cost information and emails  
15 as to how we came to this decision. So,  
16 apparently, the same district that didn't  
17 understand, probably doesn't understand why 68  
18 percent of the voters voted in favor of the OIG,  
19 also, can't understand how it would improve  
20 public trust and increase transparency to not  
21 have us working this way, to continue  
22 livestreaming on BECON, because who knows what 46  
23 people are watching. It could be the right 46  
24 people. Or maybe that's the point. But I know  
25 this doesn't work because the microphones are

1 going in and out and I don't have Internet  
2 anymore. So I didn't get a response. I plan to  
3 follow up with the board chair because there was  
4 nothing stopping them from saying, ooh, it's time  
5 sensitive, they have a meeting tomorrow, let's  
6 direct the superintendent. Because, again, this  
7 was the rationale, and, actually, we should  
8 probably forward -- if you could forward Mr.  
9 Sullivan's email to the group, his final  
10 response? So I did another public records  
11 request. So we'll get to the bottom of this.  
12 Because it's something, I mentioned it passed  
13 unanimously. I even mentioned that we meet  
14 during normal business hours. And we haven't  
15 gotten a response. There is no policy. I don't  
16 think the other committees are offended that this  
17 was livestreamed. And we're one of the few that  
18 meets during the day. So, really what they're  
19 saying is there's not enough BECON staff and we  
20 want to put BECON in schools and we don't seem to  
21 get transparency.

22 I also communicated the audit of payroll  
23 policies and procedures motion about urgently  
24 implementing an electronic payroll system and I  
25 actually went and dug up the May 18th, 2023

1 discussion when we passed almost the same motion  
2 and the motion was to look at what other  
3 districts are doing for payroll and timekeeping  
4 and use those results to implement an electronic  
5 system. So I pulled the minutes from that and  
6 sent it as we are instructed to send our motions  
7 to advisorycorrespondent@browardschools and was  
8 told in response that the district -- the board  
9 would be provided -- this is to confirm receipt  
10 of the committee's recommendations to the school  
11 board. These recommendations only will be  
12 reviewed and received by the members of the  
13 school board at the December 17th regular school  
14 board meeting. So I now have a public records  
15 request asking for the policy, procedure,  
16 memorandum or any other district document that  
17 would prohibit advisory motions from being  
18 uploaded to the school board agenda with  
19 supporting documentation or explanatory language.  
20 Because all the committees, what they do is they  
21 just give the motion. It doesn't matter if you  
22 have clarifying language, provide a rationale.  
23 They say they want to make sure that you only  
24 report the business of the committee, so you're  
25 giving the minutes, and they won't provide the

1 board with that information. So from my  
2 experience it says staff doesn't want the board  
3 to have the information they need to make  
4 informed decisions. I can't imagine why they  
5 wouldn't provide backup, but I've asked for  
6 whatever's in writing that determined, because I  
7 don't remember the board saying don't give us any  
8 backup. Every other board item there are  
9 executive summaries and backup documentation  
10 except advisory recommendations.

11 And as far as the other ones, HCT, we talked  
12 about that. They haven't done anything with  
13 that. That, they didn't even include Mr. De  
14 Meo's comments from July when they put -- when  
15 they gave the motion to the board, all it had was  
16 the motion to retransmit and the July 18th  
17 comments. It literally had that sentence and not  
18 the comments from July even though that was part  
19 of the motion. So I'm liable to start throttling  
20 staff members because I know who's doing it. So  
21 instead I did a public records request and we'll  
22 get to the bottom because the process -- all  
23 chairs are up in arms about how the motions are  
24 being treated and we meet with the school board  
25 on December 10th. Because this isn't working.



1 And let's see.

2 And then for the HCT, someone suggested  
3 restating it. So I've got to look at what we  
4 wrote and make sure the sentences, even if I have  
5 to be the one making the motion, straighten out  
6 the sentences and we'll do it one more time. But  
7 the OIG, when we get to that -- who's that? Mr.  
8 De Meo, are you boogying over there? You're  
9 partying over there?

10 MR. MAYERSOHN: He's watching another meeting  
11 live.

12 DR. LYNCH-WALSH: Oh, okay.

13 MS. FERTIG: Nathalie, I think -- I just  
14 wanted to suggest that you comply with their  
15 thing to submit it electronically, but that we --  
16 when we see an item coming before the board, make  
17 sure that we have a letter from this committee or  
18 -- and reports giving the information we want  
19 them to have. So we're complying with their  
20 request to submit it through this process, but  
21 we're also sending a letter with -- you know,  
22 like I think it would have been helpful to have  
23 the complete conversation that we had here and --

24 DR. LYNCH-WALSH: I've been sending it to  
25 advisorycorrespondence, and the school board, and

1 showing up at meetings, and we had --

2 MS. FERTIG: I know you have. I know you  
3 have.

4 DR. LYNCH-WALSH: And yesterday they even  
5 moved committee motions, that board item, to  
6 right after committee reports and then they  
7 passed it on consent agenda and had to bring it  
8 back.

9 MS. FERTIG: I know. I'm just saying, I,  
10 myself, have been in the situation and I raised  
11 the issue at the last meeting we had, what about  
12 when you have something timely and it's in an  
13 endless loop of two months before they ever see  
14 it? So I just was saying -- I'm just saying  
15 that, I'm glad you're complying with that, and I  
16 know you speak at the meetings, I think sometimes  
17 we just have to make sure we're all writing  
18 letters and all speaking to our individual board  
19 members about --

20 DR. LYNCH-WALSH: I don't have that option  
21 because I represent DAC, but, yes, if you can  
22 have some conversations with your board members,  
23 that would help. And we are going to have a  
24 conversation with the board members on December  
25 10th, which, basically, if you're not going to do

1 anything with the motions, then, you know, why  
2 are we doing motions?

3 Mr. Turso?

4 MR. TURSO: So the between the conversation  
5 about ceasing BECON broadcasting and now the  
6 conversation that we're having right now, I've  
7 never been one to try to mince words, but it's  
8 pretty clear or at least it appears clear to me  
9 that our voice isn't very valuable to certain  
10 people.

11 DR. LYNCH-WALSH: Valued; yeah.

12 MR. TURSO: My question is, yeah, we can go  
13 to DAC, we could talk to friends and family, but  
14 what can we do to get our voice out there to let  
15 other people know that here we are in this room  
16 trying to dissect significant issues, but nobody  
17 seems to care? So is it the media? Is it the  
18 Sun Sentinel? Is it -- I mean, brainstorm that.  
19 Because we can come up with solutions to all the  
20 problems and we can present it to the board, but  
21 if the board isn't willing to acknowledge any of  
22 it, then, as you indicated, why are we here? So  
23 what can we do?

24 DR. LYNCH-WALSH: Well, I think December 10th  
25 will be a very telling meeting because the --

1       there will be two different board members, there  
2       will be a different board chair. I would say  
3       part of the problem has been the structure we've  
4       had in place recently. So if on December 10th  
5       nothing changes, then I think we may have to get  
6       creative.

7               So just --

8               MR. TURSO: And for the record, could I just  
9       add one more thing?

10              DR. LYNCH-WALSH: Yes.

11              MR. TURSO: We just got done talking about  
12       how BECON doesn't have the bandwidth to broadcast  
13       because they want to use their staff to highlight  
14       the children, which I'm going to admit, I'm a  
15       huge proponent of, I'm also a proponent of  
16       transparency, but just let the transcriber, just  
17       because it has to be out there, we had  
18       microphones that worked perfectly well, maybe  
19       some of that money could have been used to offset  
20       the difference.

21              DR. LYNCH-WALSH: To your point, what  
22       happened to the other microphones that always  
23       worked? And now we --

24              MS. FERTIG: I was going to say maybe we go  
25       to B-Stock and see if they have some old

1 microphones.

2 MR. RHODES: I'm looking and it looks like  
3 they may -- are any of those back there? So, no,  
4 I was thinking those may have been the older ones  
5 back there, but I do remember seeing some green  
6 show up on the neck. I don't know what they've  
7 done with them.

8 DR. LYNCH-WALSH: I don't know that the  
9 problem is the microphone so much as the  
10 connectivity, I think might be the problem.

11 But we need to get to the bottom of this.  
12 Because this new, you know, treating all the  
13 advisories the same, to me, this feels  
14 retaliatory in nature. If we value advisories  
15 but then we don't do anything with their motions,  
16 we value advisories but we're going to give you  
17 microphones that cut in and out --

18 MR. MAYERSOHN: So from a state perspective,  
19 an audit committee is required; is that correct?

20 MR. RHODES: Yeah.

21 MR. MAYERSOHN: So is DAC required as an  
22 advisory committee? And the only other advisory  
23 committee I think is the -- well the CCC  
24 settlement, which is part of diversity?

25 DR. LYNCH-WALSH: Because of the lawsuit.

1 MR. MAYERSOHN: Right, so that's a  
2 requirement. Those are only the two that I know.  
3 I mean the Parent/Community Task Force --

4 MS. FERTIG: No, the rest of them are just  
5 Broward-based things that we have.

6 DR. LYNCH-WALSH: You have to have SAC. And  
7 if you're a smaller district you can just have  
8 DAC.

9 MR. MAYERSOHN: Right. No, I get it. But  
10 I'm just saying we are statutorily required.

11 DR. LYNCH-WALSH: A committee to pick an  
12 external auditor; yes.

13 MR. MAYERSOHN: As my experience as a city  
14 commissioner we have a planning and zoning  
15 advisory board that is required. I mean, they're  
16 all videostreamed, all our advisory board  
17 meetings are videostreamed. It's a no-brainer.  
18 It's not a matter of dollars and cents, it's a  
19 matter of being open and transparent to the  
20 public. And for those who can't watch it -- but  
21 as far as -- as I said, as a city commissioner,  
22 what's required, you know, we -- you know, we  
23 cover all our meetings, unless, obviously, it's  
24 in an area where we don't have cameras set up or  
25 whatever it may be. But, regardless, is that our

1 P&Z board, which all our commissioners watch,  
2 maybe attend, look at the -- you know, our  
3 transcripts are, obviously, recorded so you can  
4 read through if you don't want to watch the whole  
5 meeting, but I, personally, as a commissioner,  
6 and I think the board would value something  
7 that's statutorily required. And I think  
8 however -- how we stream the meeting or provide  
9 the meeting, I think it should be done in the  
10 most efficient and effective manner. I don't  
11 know if Teams is better than BECON or BECON is  
12 better than Teams, but we've been using BECON for  
13 years and seems to work. So if it's not broke,  
14 why fix it, especially, now that we've got these  
15 new microphones that seem to be broken anyway.  
16 But I just look at the board, itself, and to Mr.  
17 Turso's point, the value of, it's up to those  
18 nine members to value what we have to say. And I  
19 think it's important for them to see what it is.  
20 Because we're not sitting here just because we've  
21 got a title or whatever it may be. We're sitting  
22 here because we spend the time and the effort to  
23 try to improve what the district is doing from an  
24 internal control perspective. That's why they  
25 have an auditor. That's why they have staff.

1 And I think we just need to express that to the  
2 current board, and, obviously, new board members  
3 that will come in to express the value saying  
4 that we are different than another advisory  
5 committee. We're just not an advisory committee  
6 that's here just to, you know, have conversation.  
7 We're here, we serve a -- I guess, a requirement  
8 from the State of Florida. So, with that being  
9 said, I don't -- I mean --

10 MS. FERTIG: And I would just say, and I have  
11 been on this committee a long time and I know Mr.  
12 De Meo shares in that, having been here for a  
13 long time, not that you are -- you know, but --

14 MR. MAYERSOHN: He's been on and off.

15 MS. FERTIG: And Mr. Medvin, but,  
16 historically, I believe that's the way this  
17 committee was viewed and seen and our motions  
18 were brought simultaneously with the audits that  
19 came before the board so they would have the  
20 advantage, not just of the audit, but also of the  
21 analysis that was made by this committee. And I  
22 don't know if that's just a matter of there's  
23 been a change -- so many changes in recent years  
24 so that hasn't necessarily been communicated,  
25 but -- and you know this, Dave, because you were



1 here for a long time. But, historically, there  
2 was that -- the -- what this committee analyzed  
3 in a particular audit was communicated  
4 simultaneously with the audit. So I don't know  
5 how we change that, Nathalie. I understand your  
6 frustration. I think many of us are frustrated,  
7 but --

8 DR. LYNCH-WALSH: I don't think that piece  
9 has changed. I believe I saw additional  
10 information attached to the audits that got  
11 transmitted. Were those -- because there were  
12 audits that we transmitted with a motion -- with  
13 commentary. Like the motion to transmit with the  
14 following. So that went to the board; correct?

15 MR. RHODES: The -- the process changed a  
16 little bit where we were splitting the motions  
17 but we were still putting through additional  
18 information that was required in the executive  
19 summaries. Like, for example, risk ratings, but  
20 I do know that -- and Ali probably has a better  
21 answer to this historically what had been going  
22 on for the last few years with regard to that.  
23 Do you have any --

24 DR. LYNCH-WALSH: No, no, no, I'm literally  
25 just asking, the ones that went yesterday,

1 because at our last meeting we transmitted audits  
2 that -- with verbiage. And I believe I saw the  
3 audit and then additional information. I didn't  
4 click on it. My assumption was that that must be  
5 the excerpts or the motion that was passed  
6 because you guys got the minutes -- got the  
7 transcript, I thought, for the purpose of making  
8 sure that the commentary was transmitted, the  
9 concerns that were made and the motions that were  
10 made by the audit committee related to those  
11 specific audits got transmitted to the school  
12 board.

13 MS. ARCESE: The easy answer is, yes.

14 DR. LYNCH-WALSH: Okay.

15 MS. ARCESE: What we do is we wait for the  
16 transcripts to come in and they were just added  
17 because of the timing. And so we, actually, have  
18 to ask Mr. Bass and his team to provide us  
19 sometimes expedite those minutes so that we're  
20 able to provide the board members excerpts of  
21 that particular audit's discussion and any  
22 motions or any commentary that is made with that  
23 audit is transmitted. The transcripts are  
24 transmitted with each report.

25 DR. LYNCH-WALSH: Okay. So what happens then

1 at the board meeting; is it pointed out? Because  
2 I think we also passed a motion asking you to  
3 read our motions to the board.

4 MR. RHODES: That -- that motion was not  
5 processed and there was no direction or  
6 instruction for me to do that from the board  
7 pursuant to that motion. So, like a lot of the  
8 motions that we send forward, there is no action  
9 taken. So going back to what Ali was saying,  
10 this additional information was information that  
11 we had to put in because the minutes weren't  
12 available to us at the time that we put the  
13 information into Granicus. That's what this  
14 additional information is. The only other  
15 additional information is what we would add to an  
16 executive summary where we would give them a risk  
17 matrix that would go along with my given report  
18 that went with that. So, no, there's no  
19 additional motion information that's forwarded.

20 DR. LYNCH-WALSH: Okay. But the audits are  
21 before the board, do they have you speak to the  
22 audit or they just ask questions? And if you  
23 speak to the audit, to me, that would be the time  
24 to say, and, by the way, the audit committee had  
25 some concerns, they transmitted this report with

1 the following comments.

2 MR. RHODES: I can certainly do that going  
3 forward, but that did not happen when these  
4 audits were discussed yesterday. I was fielding  
5 questions or listening to see if they had  
6 questions on each of the audits.

7 MR. TURSO: Madam Chair?

8 DR. LYNCH-WALSH: Oh, I think Friedman beat  
9 you by a half a second.

10 MR. TURSO: Mine's pretty quick. So I just  
11 want to see if I'm maybe getting where you're  
12 coming from or if I'm on a totally different  
13 path. Are you suggesting to try to maybe use Mr.  
14 Rhodes as more of the conduit rather than the way  
15 we've been doing it?

16 DR. LYNCH-WALSH: Well, we passed that -- we  
17 thought that that was happening to begin with,  
18 that the motion -- they are transmitting the  
19 motion, but when the prior chief auditor, I think  
20 -- I think even he would speak -- the expectation  
21 is that if you're introducing or speaking to the  
22 item, because it is relevant that the audit  
23 committee had some feedback on that item, that,  
24 yes, that would be the time to speak to that.

25 MR. RHODES: And to that point, yesterday

1 would have been that time, because all four of  
2 the audits were pulled for discussion, but we've  
3 had times where one out of four or five audits  
4 might get pulled and there would be no  
5 opportunity to talk to the other items because  
6 they're not being discussed.

7 MR. TURSO: So I guess -- I guess this may  
8 be, not to put more on -- on Mr. Rhodes, but  
9 maybe that's part of the solution to the question  
10 I posed earlier about how do we get the voice  
11 heard better, we go to a BCPS employee that has  
12 the ability to navigate that road.

13 DR. LYNCH-WALSH: Right. But if they don't  
14 pull it, so now I'd have to -- we'd have to have  
15 the audits pulled so that they speak to them, or  
16 at least he can speak to them. Or else let's say  
17 three out of the four don't get pulled --  
18 although, shockingly they may have nothing to say  
19 on an audit that we had plenty to say about.

20 MR. TURSO: Then why pay the money if it's  
21 not going to go pulled? Why do we do it?

22 DR. LYNCH-WALSH: Mr. Friedman?

23 MS. FERTIG: Well, just because there are  
24 times -- I just want to say, historically, there  
25 have been times where an audit comes before us

1 and we transmit it without a lot of discussion.

2 I know that's hard to believe, but --

3 DR. LYNCH-WALSH: Right. But we're talking  
4 about the reverse and it still doesn't get  
5 shared.

6 MR. Friedman?

7 MR. FRIEDMAN: I think you pretty much  
8 answered everything I had with Mr. Turso, but I  
9 guess my question, because I'm newer on the  
10 committee and if I'm taking, you know, two,  
11 three, four hours to review, you know, the packet  
12 of information that comes to my house, it takes  
13 me an hour to get here, it takes me 45 minutes to  
14 get home, we meet three or four hours, if our  
15 motions are just being passed over, what's the  
16 point of us volunteering our time to contribute  
17 to make the school system better if we're not  
18 even being heard?

19 MR. TURSO: Welcome to Broward?

20 MR. GOROKHOVSKY: Can I add something? I'm  
21 sorry.

22 DR. LYNCH-WALSH: Yeah, Oleg and then Robert.

23 MR. GOROKHOVSKY: I just want to add, like,  
24 so to your point, not too long ago every director  
25 and every senior management used to come to these

1 meetings, were not allowed to schedule any  
2 meetings in between. They were here, they were  
3 responding to the questions. We were required to  
4 stay to the duration of the meeting here. So I'm  
5 volunteering my hours too, I'm taking time off  
6 from work to hear somebody who's going to respond  
7 to the question saying, oh, I have some kind of  
8 meeting scheduled. I find it extremely  
9 disrespectful.

10 MR. FRIEDMAN: I agree.

11 MR. GOROKHOVSKY: And it shows the way the  
12 view of this committee is at this point.

13 MR. FRIEDMAN: I agree. I run two businesses  
14 and I set my schedule aside so I can volunteer to  
15 be here.

16 DR. LYNCH-WALSH: Robert, and then Mary.

17 MR. MAYERSOHN: I mean, I guess to Mr.  
18 Turso's point is that -- and, again, putting on  
19 my commission hat, P&Z brought things to the  
20 commission, made recommendations. It doesn't  
21 mean that just because they make a recommendation  
22 the commission says, yeah, great recommendation,  
23 we're going to follow it. There may be times  
24 where we're silent on it. I think what it takes,  
25 and to Oleg's point as well, and Mary and Mr. De

1 Meo can -- and whoever and Mr. Medvin, I mean, it  
2 used to be where this place was packed. I mean,  
3 there was every director and they stayed until  
4 the end of the meeting and the questions were  
5 answered.

6 MR. DE MEO: The superintendent.

7 MR. MAYERSOHN: The superintendent came or  
8 had a designee if he couldn't make it. Now,  
9 we're sitting here with nobody. And it's  
10 disappointing to that perspective, because this  
11 is a requirement. It's required that this  
12 committee meets. And the part that I think that  
13 we've also missed is that we need champions on  
14 that school board to say, I see that you have an  
15 audit coming up, I have some questions on the  
16 audit. There were times that, I mean, it could  
17 have been two hours of a meeting -- and I  
18 understand they want to, you know, get in and get  
19 out, but there used to be times where there were  
20 champions on the school board that would talk  
21 about an audit and how it affected the schools  
22 and how it affected learning or whatever else may  
23 be. I think we just have to get back to that and  
24 look to kind of push those buttons. As -- again,  
25 as the superintendent's representative I will



1 bring back that information to him and express  
2 our concerns. And then, you know, report back to  
3 the board on what he said or maybe he'll come  
4 here and, you know, talk to us and tell us his  
5 thoughts and feelings. So --

6 MR. TURSO: Thank you. That would be great.  
7 Because, you're right, the room is empty. And  
8 even when I first started the room never looked  
9 like this. And I find it -- one more quick thing  
10 that should be noted is, it's interesting that  
11 the worse off our fund balance gets the room gets  
12 emptier. That can't be lost on anybody. You  
13 would think it would be the opposite, like the  
14 clear backpacks where we all piled in because we  
15 cared so much. Conversely, no, nobody's here.  
16 So that should be noted.

17 DR. LYNCH-WALSH: He's not wrong. Okay.  
18 Mary.

19 MS. FERTIG: Okay. So I just want to say, we  
20 are thrilled to have you. I can see you're going  
21 to be a great member. I'm just going to  
22 encourage you, everything that you said, to share  
23 that with the school board member who appointed  
24 you. And, ditto, Peter, and all of us, I think  
25 we have to call and share that. But it does make

1 a difference if they hear from us. And, Bob, I'm  
2 glad you're going to talk to the superintendent.  
3 But, I -- I think we can do this in a variety of  
4 ways. And, Nathalie, I will be more attentive if  
5 you remind me to be, if you can't be there  
6 sometime and something needs to be said, let one  
7 of us know. Because I know that's a lot that  
8 we're putting on you to say go at the time of the  
9 meeting if we have to speak up. But, definitely,  
10 step number one, call our, the people who  
11 appointed us and explain historically what this  
12 board has accomplished and --

13 DR. LYNCH-WALSH: We should take a picture of  
14 the empty room.

15 MR. FRIEDMAN: You should.

16 DR. LYNCH-WALSH: We can all take a picture  
17 and send it to your board member and say, what's  
18 wrong with this picture?

19 MR. DE MEO: Madam Chair, quick question of  
20 Bob and Mr. Rhodes. Public companies auditors  
21 are required -- I've got a big mouth, they can  
22 hear me -- are required to evaluate the  
23 effectiveness of governance and particularly the  
24 audit committee. The idea that we commit in  
25 writing and submit these reports and they are --

1 they become part of an official record, if I were  
2 the superintendent or a board member, I'd want to  
3 know what's in those reports and what's important  
4 and what's not important.

5 So my question is, like the SEC requires, the  
6 PCAOB requires in evaluating -- in performing an  
7 audit, does the auditor general or inspector  
8 general or anyone look at governance, you know  
9 the big ESG, the G, the E and S are, in my  
10 opinion a waste of money and time, but the G is  
11 important. Governance. And does anybody oversee  
12 a school district, particularly this school  
13 district, the governance and the information and  
14 the record?

15 MR. RHODES: Well, we did get some feedback  
16 regarding governance as an area of risk when we  
17 did our risk assessment, which has been  
18 incorporated into the audit plan, but not at the  
19 same level as some of the safety and security  
20 items that we were kind of asked to prioritize.  
21 But there is a -- there is a concern that's been  
22 identified. The problem that I have is, I'm not  
23 100 percent certain that it doesn't represent a  
24 conflict of interest to provide some level of  
25 audit to provide that kind of information to the

1 very board that I report directly to. I'm  
2 certainly not shy to do that, but I don't know  
3 that there wouldn't be a problem with that.

4 MR. DE MEO: Yeah, I wasn't putting that  
5 responsibility on you. I was talking about some  
6 outside oversight, independent oversight  
7 inspector general, Broward County, auditor  
8 general, some state agency, our auditors. If  
9 they do assess it they would never discuss it  
10 with us. But, you know, anybody that knows  
11 anything about these matters, all of this  
12 documentation that's stored somewhere. And, you  
13 know, it's an awesome job, the directors, it's an  
14 awesome job to be in charge of the sixth largest  
15 school district. But if you've got that  
16 information out there and you're not looking at  
17 it and you're the superintendent, not that I  
18 should advise them, good luck. Good luck.  
19 Because there's a few lawyers in town and a few  
20 people that have interest in these things and I  
21 wouldn't be able to sleep at night.

22 MR. RHODES: Well, to that point,  
23 historically, I think we all know that when it  
24 comes to oversight of governance in the worst  
25 case scenario it turns out to be grand juries;

1 right? In some of the other cases it would be we  
2 would hear back from the DOE on certain items  
3 that have been brought to their attention. Most  
4 recently the referendum that passed the office of  
5 the inspector general to come in and provide  
6 their services will certainly provide an  
7 independent and objective purview that will  
8 include the board as independent board members as  
9 well as the board as a whole.

10 I don't know to what degree that they would  
11 be looking at our audit reports to help them in  
12 determining what they might do, but I would  
13 assume, having worked there for 12 years, that  
14 they would be taking a look at those kinds of  
15 things as a part of their getting familiar with  
16 the organization and learning who it is and how  
17 the structure works and how they're going to  
18 approach their investigations based on tips,  
19 allegations, written complaints, the kinds of  
20 things that actually cause them to take action.  
21 Then our work is really looking at and assessing  
22 staff effectiveness, efficiency. This doesn't  
23 dip directly into governance until they look at  
24 it and if they have a problem with it they might  
25 actually use their collective powers of

1 governance to take action on those kind of  
2 things. I don't typically see that happen. I'm  
3 not saying that it wouldn't, but I just don't  
4 typically see that happen. I hear questions and  
5 I see interest from board members, but it doesn't  
6 generally end up in action before the item is  
7 dispensed with at a typical school board meeting.

8 DR. LYNCH-WALSH: Okay. I have Robert. I  
9 get what you're asking as far as the state --

10 MR. DE MEO: Maybe Bob knows.

11 MR. MAYERSOHN: Yeah, what I was going to say  
12 you've got the OPPAGA, which is the Office of  
13 Program Policy Analysis and Government  
14 Accountability. They've done reports on  
15 districts, they do it all through the state, but  
16 it's usually like every five years they do  
17 something on it where they go through from A to  
18 Z, I mean, covering every department, operational  
19 end of it. And, again, it's probably at a high  
20 level, not necessarily the granular level. I  
21 know they've had that. So that may be an option  
22 for them to generate something a little bit  
23 earlier than later, you know, in their timeframe.  
24 As far as anybody else, I mean, the OIG, but, you  
25 know, I don't know when that's going to be

1 implemented.

2 DR. LYNCH-WALSH: That's next on the agenda  
3 if we skip over Booster Clubs because I'm  
4 guessing we don't have an update. I heard  
5 something about mumble, mumble, December. So,  
6 realistically, can you give a short synopsis of  
7 when the OIG would be in place?

8 MR. RHODES: I don't have anything concrete,  
9 but I have heard that, they were mentioning  
10 during the board meeting yesterday in some  
11 passing comments that, while they were talking  
12 about the fact that \$800,000 was removed from the  
13 budget during the final budget hearing from the  
14 money that was intended to fund the inspector  
15 general's office because they wouldn't have to  
16 fund a full year when they first came on board,  
17 they were talking about how were they going to  
18 fund this and where were these funds going to  
19 come from? And they talked about that a little  
20 bit and it was ultimately stated, I think it was  
21 maybe by general counsel, that it's expected that  
22 they would be -- they would be getting things  
23 revved up sometime as early as December. I don't  
24 know exactly -- and that was a paraphrase, by the  
25 way, that wasn't their term, but that they would

1 get started sometime around December. And I  
2 don't know if that's going to be anything more  
3 than getting operationally set in whatever space  
4 we would provide for them if we provide a space  
5 for them, but that's when they would begin.

6 DR. LYNCH-WALSH: So can we get an estimated  
7 timeline ASAP, something concrete, so that, for  
8 instance if we want to refer something to the  
9 office of the inspector general we know when we  
10 go live maybe? I realize that the timelines  
11 change, but just they should have some sort of  
12 idea. I'm guessing they didn't think it was  
13 going to pass, but it did. So -- so now what?  
14 In writing. We have general counsel, I mean, is  
15 she the liaison with the office of inspector  
16 general? I just want a timeline so that we can  
17 kind of have an idea and something to hold them  
18 to so it doesn't end up like Maximo which is now  
19 several months behind for want of 168,000.  
20 They're claiming 168,000 is the reason Maximo,  
21 the asset management system is behind.

22 Does it matter at this point? The thing says  
23 it's on.

24 MR. RHODES: These are good comments if we  
25 would capture them on the video. I'm afraid



1 we're not going to. Just one last thing I was  
2 going to say, you have somebody else with their  
3 hand up, I just wanted to respond to that and  
4 say, we don't know. We shouldn't know. But for  
5 all I know is that right now, since the  
6 referendum has passed, they could be receiving  
7 allegations, tips, complaints as we speak about  
8 this organization.

9 DR. LYNCH-WALSH: Just filing them?

10 MR. RHODES: Yeah, filing them or starting to  
11 do the intake and routing review of these things  
12 because that's just a part of the process. I can  
13 only say that because, since it's been voted in,  
14 regardless of the fact that there hasn't been the  
15 final negotiation, the average person with a  
16 complaint or an allegation that they want to  
17 report, they would not know or wait to hear that  
18 before they would provide them with that  
19 information.

20 DR. LYNCH-WALSH: Okay. Mary, did you have a  
21 question?

22 MS. FERTIG: Yeah, and this really goes to  
23 the last part, but I just wanted to let you know,  
24 my thoughts. The audit department has saved this  
25 district millions, and millions, and millions,

1 and millions of dollars. And to some small  
2 degree I hope that we're part of that, in doing  
3 that, and that is the value to the district.  
4 Just by coming up with better business practices  
5 and suggestions on when they should pursue funds  
6 that have been lost that they shouldn't have  
7 lost, just so many different ways that you, Dave,  
8 and your department save them a lot of money.  
9 And I think over the years we have contributed to  
10 that. So I hope you'll come because your time  
11 will be well spent once we get past all this.

12 DR. LYNCH-WALSH: I already shackled him. He  
13 doesn't know it yet, but he's shackled to the  
14 chair. Don't worry.

15 Is this thing on? I think it is.

16 Okay. So OIG Next Steps we asked for that.  
17 You mentioned professional auditing services so  
18 that sometime in our lifetime we'll see,  
19 hopefully, another SMART Program audit quarterly  
20 update.

21 Agenda Planning, some of these things are  
22 here more to remind us. HR Audit should be  
23 tight. The scope of work, we haven't gotten to  
24 drill into that. One of the -- for December, the  
25 December meeting, if the ACFR isn't going to be

1 ready, and it doesn't sound like it is, then we  
2 could probably do it on Teams. Because my  
3 concern is that if we don't tackle some of this  
4 other follow-up we're going to hit January with a  
5 ton of things to have to review and we'll be here  
6 all day getting lunch and dinner. So if December  
7 12th is still good and if there's no ACFR we  
8 would do it on Teams. The Facilities Task Force  
9 referred the 20th statewide grand jury  
10 observations, they didn't really make formal  
11 recommendations, but referred it to the office of  
12 the chief auditor for monitoring. The 2011 grand  
13 jury report the office of the chief auditor had,  
14 I think it was McGladrey at the time, monitoring  
15 the implementation of the recommendations. To my  
16 knowledge staff did an initial response to the  
17 report and hasn't done anything else to indicate  
18 if they've implemented anything else. And  
19 that -- that response was in November 2021? And  
20 we're now about to hit 2025. So the FTF doesn't  
21 have the bandwidth, translation, I just -- I  
22 couldn't drag them into it. So that way an  
23 external firm is looking at what was the  
24 observations, the recommendations, and monitoring  
25 what the district is doing, and providing

1 follow-up on a regular basis. So I would -- I  
2 have the staff follow-up. I need to dig out the  
3 statewide grand jury. They also -- they had a  
4 first interim and second interim and then the  
5 final report, I believe. I think there were two,  
6 maybe three. No ACFR. And then the intercom  
7 audit restating all the motions so that it'll  
8 look like a new motion and go back to the board.  
9 I'll have that ready then. So the HR audit scope  
10 of work, to look at that. SDOP compliance,  
11 that's -- sorry with the acronyms, but it's  
12 basically, the small business, minority owned  
13 businesses and whether the district is -- they  
14 commit to a certain percent, whether the small  
15 businesses are actually getting the business and  
16 being paid, looking at the commitment versus  
17 payment to vendors, because they're claiming that  
18 they're in compliance, and the only way to tell  
19 that is if you're reviewing it. And then AECOM  
20 is going into its last year. The program is  
21 supposed to be done. They're pulling up stakes  
22 either July or a year from now. There's supposed  
23 to be a staffing plan that's part of their  
24 required deliverables. So looking at that,  
25 because there's the 45 percent M/WBE commitment,

1 everybody said, don't stick to 45 percent because  
2 who's running the program if 45 percent of your  
3 subs you're committed to. So as you're ramping  
4 down a program you're not going to need the same  
5 level of staffing, theoretically. And that  
6 should be reflected in the Fiscal Year 25-26  
7 staffing plan, so it's just to see -- I have to  
8 get with Mr. Rhodes, so those were some things to  
9 monitor, and that would go in -- hand in hand  
10 with the next report on the SMART Program, which  
11 I don't think we've had one -- the last time --  
12 we are looking for Q4 Fiscal Year 24 and then Q1  
13 Fiscal Year 25. And then these are the other  
14 things that are on the list if you got the agenda  
15 planning. And, Mr. Rhodes, you said we'd be  
16 getting a gigantic internal funds next time?

17 MR. RHODES: Well, yeah, we've been chipping  
18 away during the time that we hadn't brought  
19 things forward and during the time that we've  
20 been dealing with hurricanes. And while we're  
21 making use of that time we're just keeping the  
22 momentum going to grind that down and get that  
23 number up as high as we can. And, hopefully,  
24 that will be -- you will all be pleased with the  
25 number that by the time we bring a report in

1 January.

2 DR. LYNCH-WALSH: All right. Any audit  
3 committee member comments, further comments?

4 MR. DE MEO: Yes. How, Madam Chair, could I  
5 get a package, electronic, that I could send to  
6 my -- the board member who appointed me each  
7 month or each meeting?

8 DR. LYNCH-WALSH: Package on what?

9 MR. DE MEO: Of our motions, our motions and  
10 the reports.

11 DR. LYNCH-WALSH: Oh, well, Mr. Rhodes gets a  
12 copy when I transmit the motion to the --

13 MR. DE MEO: Yeah, I don't want to inundate  
14 them with 500 pages, but our motions and maybe  
15 what else could -- what else would be concise  
16 enough to send to somebody that's very busy to  
17 read.

18 DR. LYNCH-WALSH: The motions, like this last  
19 one I did the motion, I did rationale and a  
20 little, I think, to add some context. Rationale,  
21 I gave it a title, rationale and the motion, and  
22 then I put additional information for the  
23 electronic payroll system and attached the  
24 minutes from that. And by process I'm required  
25 to copy Mr. Rhodes. And I think I sent it to all

1 the board members, because I started copying the  
2 board since I know that these motions go to the  
3 board and don't get highlighted.

4 MR. DE MEO: But I think it might get a  
5 little more attention, at least for the first two  
6 submissions, if each of us -- or in my case, I  
7 want to send it to my corresponding board member.

8 DR. LYNCH-WALSH: Yeah, if the committee is  
9 copied, I can either copy you guys directly or  
10 Mr. Rhodes can forward it because he does get it.  
11 So, theoretically, he could forward the last one  
12 because I sent them together. It's in an email  
13 with the minutes from the May 2023 attached.

14 So, Mr. Rhodes, do you want to talk about if  
15 you want to forward it or I will just copy them;  
16 which way we want to do that?

17 MR. RHODES: You could -- you could -- we  
18 could skip the extra step and you could copy me  
19 and them on that and they could get that at the  
20 earliest possible time. But I'm interested to  
21 know, Mr. De Meo, are there any additional type  
22 of documents or things that you think that they  
23 would also want in particular using your board  
24 member's -- your thoughts on your board member  
25 that we could --

1 MR. DE MEO: Well, I think it's -- you know,  
2 some -- I don't want to burden anybody, but some,  
3 you know, like a white paper on what was going  
4 on, like one page, like a Reagan, you know,  
5 bullet type thing.

6 DR. LYNCH-WALSH: Executive summary?

7 MR. DE MEO: Yeah, with the actual motion. I  
8 think that would -- could be pretty effective.  
9 You know, I mean, you don't want to -- you don't  
10 want to overburden somebody that's already  
11 overburdened, but if you give them enough  
12 information precisely, you know, it might ring a  
13 bell or something.

14 DR. LYNCH-WALSH: The person that would be  
15 burdened would be the person writing the  
16 executive summary. But -- and, trust me, over  
17 the years I have done pretty little reports,  
18 one-page reports explaining why we did a motion.  
19 I've done it every which way. And just like --  
20 you know, and now in year 13, because it doesn't  
21 really matter how clear you make it, how concise  
22 you are if they're not even going to do anything  
23 with it.

24 MR. DE MEO: Yeah, but if it comes, if it's  
25 one-on-one. It's not from the chair, from me to



1 my, you know, and from Mr. Turso to --

2 DR. LYNCH-WALSH: Copying you guys. So I'm  
3 willing to write an executive summary. I mean,  
4 I'll just type some more words. Because  
5 otherwise you guys would then be paraphrasing the  
6 minutes.

7 MR. DE MEO: Well, what about Mr. Rhodes  
8 writing an executive summary; what do you think  
9 about that? Is that -- but that's -- is that too  
10 much?

11 MR. RHODES: The thing is -- I have no  
12 problem with that. I would be happy to do that.  
13 It's just that if I'm summarizing what the  
14 committee is ultimately trying to transmit, it  
15 may be better for the chair to capture what it is  
16 that the committee wants to be promulgated.

17 MR. DE MEO: Give it to me in Word so I can  
18 amend it if I want.

19 DR. LYNCH-WALSH: Okay. In Word?

20 MR. DE MEO: If I want to make revisions.

21 DR. LYNCH-WALSH: It's going to have the  
22 right language. I was trying to get out of here,  
23 but, yes, Mr. Mayersohn?

24 MR. MAYERSOHN: Do we have an update on  
25 (indicating)?

1 DR. LYNCH-WALSH: Oh, laptops.

2 MR. RHODES: We were actually in that part of  
3 the agenda at the time that the switch came.

4 So we were talking about the -- the issue of  
5 compliance with all the ethics and  
6 acknowledgements and we found -- we came to the  
7 conclusion that Ruth Carter-Lynch was going to be  
8 holding off until she determined whether or not  
9 she was going to be reappointed by one of the new  
10 board members, but I was going to follow that up  
11 with the fact that we are going to be providing  
12 all of the audit committee members with an  
13 assigned laptop so we can cut down on paper; we  
14 can cut down on delivery costs of this  
15 information. Once something is linked and all  
16 this information is available it's immediate that  
17 you would access to this for purposes of using  
18 your time as effectively and efficiently as you  
19 can to review these materials. We've already got  
20 this set up with the folks in the IT department  
21 and the devices are available. What I need to  
22 now do is try to determine whether or not this is  
23 something that we would put on the board's  
24 inventory since each individual board or  
25 committee -- committees wouldn't count. The

1 committees would certainly have to come to us,  
2 but board members would then -- for example, we  
3 have a couple of new board members coming in  
4 right now. Outgoing board members would have  
5 gathered their information from their respective  
6 appointees so that they could then be given back  
7 out to whoever their new appointee is and remain  
8 on their inventory so that they could monitor  
9 that, rather than us do it and have to track  
10 people down. Because sometimes people are gone  
11 before we even know that they're gone. And so  
12 getting that stuff proactively would make it a  
13 little bit tougher. And I don't want to talk out  
14 of place, but did you have your hand up because  
15 you had a question?

16 Okay. So that's something that we're working  
17 on. I will reach out to our IT person that we've  
18 been dealing with so far and find out when and  
19 how soon we can have that put together. I will  
20 also try to talk to my board contact to see what  
21 we might be able to do to determine whose  
22 inventory these are going to end up on and how  
23 that process is going to be managed. But,  
24 otherwise, we intend to get these devices to you  
25 guys as soon as possible.

1 MR. DE MEO: Little ones; right? Not one  
2 like this?

3 MR. RHODES: Probably about like this  
4 (indicating).

5 DR. LYNCH-WALSH: The biggest one possible.

6 MR. MAYERSOHN: No, I mean, I've -- I've, you  
7 know, I've brought this up for a while. I mean,  
8 I continually bring this up and, you know, we had  
9 kind of a discussion before the meeting about it,  
10 you know, whether or not we mandate it or not. I  
11 would suggest, and this is just my opinion, look,  
12 I know we -- some of us, you know, are used to  
13 using paper and pencil, but if we're sitting  
14 there and arguing that the district should be  
15 automated, we, as one committee, saving money,  
16 having FedEx and whatever else and, again, tons  
17 of paper, if we can do it, we're going to have --  
18 some may not be used to it, but we're going to  
19 have to learn to be able to do it. And I think  
20 it's a requirement more so than an option.

21 MR. RHODES: I agree with that. And one  
22 other thing is that -- you know, this is inside  
23 baseball, but when we sent you guys out  
24 information before double hurricanes and we know  
25 that we've already printed this information out

1 and we're trying to save money, when we put out a  
2 new agenda that includes some of that old  
3 information and some new information, it gets  
4 kind of cumbersome for us to try to communicate  
5 with you that you already have certain items,  
6 that we're only going to provide you other  
7 certain items because we don't want to duplicate  
8 and waste more money, this would also take care  
9 of that kind of a problem, and it would just  
10 automatically be communicated through just the  
11 links that are available for you to look at  
12 stuff.

13 DR. LYNCH-WALSH: Well, that's where me  
14 having a district laptop would come in handy,  
15 because my problem is, this is the laptop that I  
16 use to show everything, which means I can't be  
17 looking at electronic documents at the same time.

18 MR. RHODES: Well, the other thing that I'm  
19 just kind of observing today from my seat is  
20 that, in defense of these microphones, I didn't  
21 see them failing yesterday at the rate that  
22 they're failing today. I don't know if it's  
23 because of where they are, how they're hooked up  
24 or if there's something magical that happens up  
25 there at the dais, but what I do want to say is

1 that between the switch to Teams streaming these  
2 meetings and having microphones that cut in and  
3 out, I'm not certain that the universe isn't  
4 trying to make our point that we should continue  
5 to be supported by BECON with regard to making  
6 sure that everything that's said -- I was saying  
7 to you earlier in jest that when you're  
8 microphone was cutting out you were saying very  
9 interesting things, I will not be surprised if we  
10 look back at that video that's going to be  
11 sitting on BECON's site because we streamed  
12 directly to it and find out that it's  
13 unintelligible.

14 DR. LYNCH-WALSH: That works. That's proving  
15 the point though.

16 MR. RHODES: Yeah. Yeah.

17 DR. LYNCH-WALSH: I think we captured the  
18 fund balance portion, so that was my primary  
19 concern. I had one thing pop up before everybody  
20 jets out the door. This morning I was at an  
21 event and someone was talking about, at their  
22 school, that there were budget cuts to the  
23 facilities people. They went from having, let's  
24 say, 30 to 16, and this kid started a volunteer  
25 cleanup where the kids are now cleaning up after

1 themselves at the school. And I said, well,  
2 that's great, but that sounds like a workaround  
3 to me. So I would ask, I don't understand how  
4 schools are allocated custodians, facilities  
5 people, but I keep hearing about schools being  
6 dirty this year and I think last year, so I think  
7 there is something where they are cutting  
8 janitorial staff, custodial staff. So whatever  
9 tracks that, and if we can get an understanding  
10 of the allocations, because I keep hearing it  
11 from different people, about how dirty the  
12 schools are, and that would be an explanation. I  
13 also don't know if 30 is an unreasonable number  
14 and 16 is more reasonable. It's just that, you  
15 know, now everybody has to work harder, I'm not  
16 sure. But we've never had a discussion, and I  
17 think what I'm looking for is, you know, sort of  
18 the school budgets and an understanding of how  
19 the allocations are done.

20 MR. NAYLOR: It's site based; isn't it?

21 DR. LYNCH-WALSH: What?

22 MR. GOROKHOVSKY: No, it's, actually, the  
23 request should be put to CFO. Budget office, I  
24 did it for eight years. Budget office handles  
25 the allocation of funding. There's a specific

1 allocation based on the state requirements for  
2 custodials.

3 DR. LYNCH-WALSH: The state does -- what?

4 MR. NAYLOR: I said, I thought it was  
5 site-based, the principal has discretion on --

6 MR. MAYERSOHN: Yeah, but the custodians are  
7 done by a statewide allocation?

8 MR. GOROKHOVSKY: The criteria is established  
9 by the state, how do you allocate.

10 MR. MAYERSOHN: But is it per student or is  
11 it --

12 MR. GOROKHOVSKY: I don't remember now.  
13 There's like -- there's different options.

14 MR. DE MEO: That makes sense.

15 MR. GOROKHOVSKY: But it is possible they  
16 have changed some form allocations this year  
17 versus last year.

18 DR. LYNCH-WALSH: Right. Well, I just  
19 thought, you know, before we launch districtwide  
20 clubs where all the kids are now cleaning the  
21 schools, which I like the idea, actually, but  
22 let's make sure that they're enhancing not  
23 supplanting something that should -- because they  
24 haven't hit the central office budget, but we're  
25 hitting school budgets. So I would rather take



1 it out of the hide of the district staff than  
2 take it out of the schools. So I was just  
3 curious.

4 Anyway, thank you all for hanging in there.

5 MR. TURSO: Motion to adjourn.

6 DR. LYNCH-WALSH: May I have a motion to  
7 adjourn?

8 MR. RHODES: Madam Chair, just one last  
9 thing. Two. One, we have a PIVOT memo that came  
10 out that I think may answer many of these  
11 questions, so I'm going to forward that off to  
12 the committee. You can look at that and see if  
13 that raises more questions or if it sufficiently  
14 answers those questions.

15 DR. LYNCH-WALSH: Which questions?

16 MR. RHODES: Regarding the allocations that  
17 you were just talking about.

18 DR. LYNCH-WALSH: Okay.

19 MR. RHODES: And if it raises more questions  
20 I'll be happy to dig in.

21 DR. LYNCH-WALSH: I'm sure it will.

22 MR. RHODES: We'll just kind of take it from  
23 there.

24 DR. LYNCH-WALSH: Okay. Are those two  
25 things? That was one?

1 MS. ARCESE: The other thing was I heard  
2 December we are transitioning to Teams?

3 DR. LYNCH-WALSH: Because we were planning to  
4 be in person we could vote on transmitting the  
5 ACFR, but if there is no ACFR then I don't know  
6 that there's -- and no other audits -- unless an  
7 audit suddenly pops up we don't need to meet in  
8 person.

9 MS. ARCESE: So can we -- do we have to  
10 re-advertise indicating so?

11 DR. LYNCH-WALSH: No.

12 MR. MAYERSOHN: No.

13 MR. RHODES: I can have Derek check on that  
14 to find out if there needs to be any update in  
15 the advertisement, but other than that what we'll  
16 need to do is just make sure that we're noticing  
17 the public that it's going to be a Teams meeting  
18 and then we will work together to come up with  
19 whatever the agenda's going to look like.

20 MR. MAYERSOHN: So, to the point of  
21 advertising, has the district -- do you know if  
22 the district is going to or has adopted yet the  
23 idea of advertising on a link on the county's,  
24 Broward County not Broward County School's  
25 website, which they're allowed to do statutorily?

1 MR. RHODES: I don't know the answer to that  
2 question, but I would be willing to say that the  
3 answer is going to be yes on that because they've  
4 been all through this period of trying to come up  
5 with some advertising budget during general  
6 election season when advertising is through the  
7 roof. They were waiting and they said that I  
8 think around December was when they were going to  
9 start to use all these other different types of  
10 advertising venues as well as to use some of the  
11 mainstream stuff that they can now afford again.  
12 I can follow back up with them because I do think  
13 I heard them talking about something about that  
14 at the cabinet meeting. I'll just have to take a  
15 look at my notes.

16 MR. MAYERSOHN: I mean, the cost is like  
17 \$6,000 a year versus whatever they're paying now.

18 MR. RHODES: Okay. Okay.

19 DR. LYNCH-WALSH: All right. We had -- I  
20 don't know if we have quorum.

21 MS. FERTIG: We had a motion and a second and  
22 we already voted.

23 DR. LYNCH-WALSH: Oh, you voted? Okay. Bye.  
24 See all you guys on Teams in December as of right  
25 now, unless they --

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(Meeting was concluded at 12:48 p.m.)f.

REPORTER'S CERTIFICATE

STATE OF FLORIDA  
COUNTY OF BROWARD

I, Timothy R. Bass, Court Reporter and Notary Public in and for the State of Florida at Large, hereby certify that I was authorized to and did stenographically report the foregoing proceedings, and that the transcript is a true and complete record of my stenographic notes thereof.

Dated this 23rd day of November, 2024, Fort Lauderdale, Broward County, Florida.



TIMOTHY R. BASS  
Court Reporter

A				
<b>A.M</b> 1:14	<b>accurate</b> 27:10 97:24	<b>advantage</b> 128:20	<b>Allegiance</b> 3:7	115:20
<b>AAA</b> 107:15	<b>ACFR</b> 52:7 57:17	<b>advertisement</b>	<b>ALLEN-HARDA...</b>	<b>apparently</b> 114:21
<b>ability</b> 9:1 113:16	62:16 72:8 78:12	162:15	2:15	117:16
133:12	79:1 92:8 111:22	<b>advertising</b> 162:21	<b>allocate</b> 160:9	<b>appear</b> 10:14
<b>able</b> 12:11 18:21	146:25 147:7 148:6	162:23 163:5,6,10	<b>allocated</b> 159:4	<b>appears</b> 7:10 107:14
19:17 33:7 41:23	162:5,5	<b>advice</b> 58:7	<b>allocation</b> 159:25	123:8
42:21 48:14 50:4	<b>achieve</b> 114:15	<b>advise</b> 140:18	160:1,7	<b>Apple</b> 47:16
76:24 92:1 94:6,17	<b>acknowledge</b> 25:25	<b>advisories</b> 125:13,14	<b>allocations</b> 159:10,19	<b>applicable</b> 37:15
115:11 130:20	123:21	125:16	160:16 161:16	<b>application</b> 58:5
140:21 155:21	<b>acknowledged</b> 25:14	<b>advisory</b> 119:17	<b>allow</b> 31:16,17	67:20
156:19	<b>acknowledgements</b>	120:10 125:22,22	<b>allowed</b> 18:21 135:1	<b>apply</b> 58:10 59:22
<b>absolutely</b> 6:9 64:1	154:6	126:15,16 128:4,5	162:25	68:12
64:11 71:10 79:9	<b>Acknowledgment</b> 6:1	<b>advisorycorrespon...</b>	<b>allowing</b> 32:3	<b>applying</b> 58:12
109:6	<b>acquisition</b> 17:24	121:25	<b>amend</b> 51:2 153:18	<b>appointed</b> 6:16
<b>abundance</b> 75:3,5	<b>acronyms</b> 148:11	<b>advisorycorrespon...</b>	<b>amendment</b> 49:5 50:7	137:23 138:11
<b>accept</b> 50:7 78:4	<b>act</b> 60:13	119:7	83:17	150:6
<b>accepted</b> 61:14 67:22	<b>Acting</b> 2:11	<b>AECOM</b> 148:19	<b>amount</b> 8:25 10:23	<b>appointee</b> 155:7
68:4,11 69:22	<b>action</b> 29:17,18 131:8	<b>afford</b> 163:11	12:1 16:7 18:20	<b>appointees</b> 155:6
<b>access</b> 43:7 154:17	141:20 142:1,6	<b>afraid</b> 144:25	33:17 56:24 61:22	<b>appreciate</b> 96:16
<b>accomplished</b> 138:12	<b>actions</b> 12:20	<b>AG</b> 80:25	70:5 72:11 73:2,2	<b>approach</b> 141:18
<b>account</b> 40:13 87:9	<b>actively</b> 19:19 30:17	<b>age</b> 25:23 44:21	<b>amounts</b> 84:23	<b>appropriate</b> 9:24,25
<b>accountability</b> 9:24	<b>activities</b> 67:11,19	<b>agency</b> 140:8	<b>analysis</b> 29:25 117:6	20:25 33:17 83:9
9:25 16:22,25	<b>activity</b> 64:16	<b>agenda</b> 4:10 37:20	117:14 128:21	<b>appropriation</b> 84:15
142:14	<b>acts</b> 12:21	46:19 91:17 111:5	142:13	<b>appropriations</b> 84:18
<b>accountant</b> 86:15	<b>actual</b> 12:11 25:3	111:11,24,25	<b>analyzed</b> 129:2	86:7
<b>accounted</b> 16:4 36:8	38:21 72:11 98:24	114:11,20 119:18	<b>Andrew</b> 2:6 4:1	<b>approval</b> 4:10,25
<b>accounting</b> 2:17	106:6 152:7	122:7 143:2 146:21	<b>Andrews</b> 1:24	86:23
12:13 18:13 28:20	<b>add</b> 24:14,21 26:16	149:14 154:3 157:2	<b>anniversary</b> 19:7	<b>approvals</b> 84:23
39:9,9,12 45:19	37:13 43:19 80:13	<b>agenda's</b> 162:19	<b>answer</b> 13:9,10 24:20	85:14,18 86:9
46:14 58:7,20 59:21	80:14,16 114:6	<b>agendas</b> 114:9	33:7 42:25 49:20	<b>approved</b> 59:15
60:4,24 61:14,25	124:9 131:15	<b>ago</b> 9:4 27:7 33:25	57:23 60:3 73:13	60:16 69:8 92:3
62:14,15 67:20,23	134:20,23 150:20	48:5 88:4,5 134:24	85:6 93:21 103:10	99:4 113:16
68:5,11 69:22 74:15	<b>added</b> 97:18 130:16	<b>agree</b> 8:23 19:22	103:14,20 104:5	<b>approving</b> 46:17 85:3
74:17 78:23 86:11	<b>adding</b> 29:13 35:1	27:22 29:13 69:24	105:5,7 115:11	<b>ARCESE</b> 2:10 38:19
86:12	<b>addition</b> 33:10 47:21	71:22 83:8 105:11	129:21 130:13	92:24 93:4,9,13,16
<b>accounts</b> 2:11 14:25	52:3 114:22	135:10,13 156:21	161:10 163:1,3	93:21 94:2,9,18,23
72:1	<b>additional</b> 12:2 27:17	<b>Agreed</b> 82:15 83:15	<b>answered</b> 12:18 13:2	95:3,19,22 96:23
<b>accrual</b> 60:24 61:4	84:12 109:17 115:9	<b>agreeing</b> 90:19	134:8 136:5	98:7,24 99:3,25
62:13,14 65:8,11	129:9,17 130:3	<b>agreement</b> 24:8 34:5	<b>answers</b> 108:16	100:2,7 101:12
68:3 72:22,25	131:10,14,15,19	57:9,18 59:5 73:25	161:14	102:12 103:6,9
<b>accrue</b> 56:22 57:1,6	150:22 151:21	74:6 90:11,21	<b>Anthony</b> 2:4 3:14	104:5 105:19,22
57:25 58:8,16,18,24	<b>address</b> 51:5 55:3	<b>agreements</b> 90:15	<b>anticipate</b> 17:23	106:22 107:3
59:5 60:14,19 62:11	<b>adept</b> 86:13	<b>ahead</b> 14:16 24:17	<b>anybody</b> 5:12 6:20	108:15 109:1,6
62:12 71:25 76:13	<b>adjourn</b> 161:5,7	111:24	25:9 99:18 137:12	116:4 130:13,15
76:17 90:9	<b>adjusting</b> 108:4	<b>ain't</b> 85:7	139:11 140:10	162:1,9
<b>accrued</b> 57:1 60:21	<b>ADMINISTRATI...</b>	<b>alcohol</b> 109:15	142:24 152:2	<b>area</b> 10:23 56:12 60:2
71:7 72:17,23 73:1	1:11	<b>Ali</b> 2:10 102:22	<b>anymore</b> 118:2	99:8,11 126:24
76:7	<b>Administrative</b>	129:20 131:9	<b>anyone's</b> 116:10	139:16
<b>accruing</b> 74:18 85:7	106:10	<b>allegation</b> 145:16	<b>anyway</b> 6:11 9:6	<b>areas</b> 10:22 40:4
<b>accumulated</b> 19:23	<b>admit</b> 124:14	<b>allegations</b> 141:19	127:15 161:4	54:15 55:19
	<b>adopted</b> 162:22	145:7	<b>apologize</b> 95:25	<b>arguing</b> 156:14

<b>Arlotta</b> 2:17 61:2 85:9,10 86:4,20,24 89:3,11,16 91:4 <b>arms</b> 120:23 <b>arrive</b> 43:25 <b>arrow</b> 105:14 <b>arrows</b> 105:13 <b>art</b> 116:12 <b>article</b> 92:11 <b>ASAP</b> 144:7 <b>ASC</b> 62:1 <b>ASC-450</b> 70:3 <b>aside</b> 59:21 89:24 90:6,7 135:14 <b>asked</b> 21:5 41:7 46:5 47:23 53:6 54:14 78:17 84:22 85:4 86:22 89:8 115:22 120:5 139:20 146:16 <b>asking</b> 23:7 28:12 33:10 41:15 43:14 119:15 129:25 131:2 142:9 <b>aspect</b> 16:18 48:11 92:18 110:24 <b>assess</b> 55:22 140:9 <b>assessing</b> 141:21 <b>assessment</b> 2:19 56:3 100:12,15 139:17 <b>asset</b> 14:5,5 15:1,23 16:4,7 44:23 65:16 144:21 <b>assets</b> 8:14 9:24,25 10:2 11:4,20 16:25 18:13,19 20:24 28:11 35:20 36:4,5 36:10,17,20,21,24 39:7 49:14 65:24,25 66:5 <b>assigned</b> 84:24 85:1 86:17,21 88:24 89:4 154:13 <b>assigned-spec</b> 87:8 <b>Assistant</b> 2:10,17 <b>assume</b> 89:1 141:13 <b>assumption</b> 130:4 <b>assurances</b> 9:16 <b>assure</b> 9:23 10:1 <b>Atlantic</b> 32:12,22 <b>attached</b> 18:19 87:10	129:10 150:23 151:13 <b>attachments</b> 85:25 <b>attempted</b> 31:25 <b>attend</b> 46:12 127:2 <b>ATTENDANCE</b> 2:2 <b>attention</b> 56:1 141:3 151:5 <b>attentive</b> 138:4 <b>attribute</b> 97:9,10,13 97:17 <b>attributes</b> 96:24 98:5 98:11 99:16 <b>auction</b> 14:3 15:4,14 15:23 <b>auctioning</b> 16:15 <b>audible</b> 108:24 <b>audit</b> 1:4 2:10,13,22 3:4 4:11 5:2 8:5,8 8:12,18,20 10:18 11:17 18:16 24:15 25:16 28:4 29:19 33:19 41:3 42:4 45:18 47:5,22 48:2 48:4,17 54:21,25 55:7,14 56:12 59:4 82:6 91:20 92:2 96:15 97:2 98:3,3 98:23,24 99:17 101:1,13,17,25 102:21 103:3 104:11,12 106:25 107:4 111:10,18 113:12,18,20 114:10,24 117:8 118:22 125:19 128:20 129:3,4 130:3,10,23 131:22 131:23,24 132:22 133:19,25 136:15 136:16,21 138:24 139:7,18,25 141:11 145:24 146:19,22 148:7,9 150:2 154:12 162:7 <b>audit's</b> 130:21 <b>audited</b> 58:3 98:5 <b>auditing</b> 27:24 113:15 146:17 <b>auditor</b> 2:8,9 29:11 53:7,8,21 58:2,4	59:2,23 61:11 63:14 68:8,14 69:17,20,21 70:12 71:14,24 73:4 76:3,5,14 77:5 80:10 81:23,25 82:20 126:12 127:25 132:19 139:7 140:7 147:12 147:13 <b>auditor's</b> 10:21 <b>auditors</b> 28:15 57:10 58:6 61:13 63:15 66:25 82:3 99:4 107:11 138:20 140:8 <b>audits</b> 2:10 8:3 9:8,16 10:15 11:10 18:11 28:9 31:20 41:8 96:23 99:10 108:22 109:3 111:15 114:3 116:3 128:18 129:10,12 130:1,11 131:20 132:4,6 133:2,3,15 162:6 <b>August</b> 93:6 <b>authorities</b> 107:14 108:9 <b>authority</b> 109:19 <b>authorized</b> 164:11 <b>automated</b> 156:15 <b>automatically</b> 24:10 157:10 <b>availability</b> 98:13 <b>available</b> 13:17 24:25 26:11 27:10 36:7 95:7 131:12 154:16 154:21 157:11 <b>Avenue</b> 1:12,24 <b>average</b> 145:15 <b>avoid</b> 96:6 <b>awaiting</b> 6:13 <b>aware</b> 84:13 92:24 93:22 <b>awesome</b> 140:13,14 <b>awful</b> 8:21 9:9 10:16 <b>aye</b> 4:17,18 5:10,11 51:20,21 84:5 <b>eyes</b> 4:21 5:14	<b>B-Stock</b> 28:3 36:19 37:1 39:20 40:17,25 45:2 124:25 <b>back</b> 7:14 15:5 21:14 21:20 25:22 27:21 32:2 33:6 34:1 37:14 39:7 43:4,17 44:6,9,19 47:7 49:7 50:9 52:20 56:6,8 60:9 71:12 90:21 91:17,18 93:1 95:9 95:18,22 102:4,13 102:14,25 106:1,24 108:19 112:5,15 114:4,20 115:23 116:20 122:8 125:3 125:5 131:9 136:23 137:1,2 141:2 148:8 155:6 158:10 163:12 <b>background</b> 28:20 <b>backpacks</b> 137:14 <b>backtrack</b> 103:20 <b>backup</b> 80:21 81:12 85:17 120:5,8,9 <b>bad</b> 10:17 <b>balance</b> 10:25 11:2 46:8 52:18 56:17 57:20 61:7,9 63:13 63:25 64:1 65:1,4 65:13,17,23 72:21 73:9,11,12,14,15,21 74:3,23 84:20,24 85:2 86:17,21 87:10 89:24 90:6,7 113:11 137:11 158:18 <b>bandwidth</b> 124:12 147:21 <b>bargaining</b> 85:5 <b>baseball</b> 156:23 <b>based</b> 19:3 25:6 32:19 36:3 57:14 65:4,8 70:20 97:4 104:19,20 105:19 141:18 159:20 160:1 <b>basic</b> 64:3 67:21 <b>basically</b> 62:8 122:25 148:12 <b>basing</b> 21:17 <b>basis</b> 8:24 60:23 65:8	65:11 68:3 99:2 148:1 <b>Bass</b> 1:23,24 2:22 50:4 82:16 95:22 116:19 130:18 164:9,19 <b>battery</b> 110:16 <b>BCPS</b> 26:14 133:11 <b>Beach</b> 58:17,18,22 59:2 71:24 73:5 76:6 77:19,24 78:2 <b>beat</b> 132:8 <b>becoming</b> 96:6,7 <b>BECON</b> 20:10 116:25 117:11,22 118:19,20 123:5 124:12 127:11,11 127:12 158:5 <b>BECON's</b> 158:11 <b>began</b> 72:2 <b>beginning</b> 17:24 <b>behavior</b> 109:5 <b>Behavioral</b> 2:19 <b>believe</b> 9:10 13:2 37:18 56:23 59:13 68:14,16,16 78:22 94:11,13,15 108:12 128:16 129:9 130:2 134:2 148:5 <b>bell</b> 152:13 <b>benefit</b> 34:10,17 35:13 37:19 <b>best</b> 9:1 72:12 74:8 <b>better</b> 9:12 10:14 11:11 28:17 29:20 33:3,9 35:8 108:15 114:18 127:11,12 129:20 133:11 134:17 146:4 153:15 <b>betterment</b> 44:25 <b>beyond</b> 32:8 <b>big</b> 9:5 17:13 24:22 78:23 138:21 139:9 <b>biggest</b> 156:5 <b>billion</b> 70:19,20 <b>bit</b> 12:3 13:10 17:22 18:23 37:12 42:16 43:18 44:8 129:16 142:22 143:20 155:13
--	--	--	---	---

<b>black-and-white</b> 60:3	<b>bringing</b> 44:20 76:21	119:24 146:4	40:25 141:1	<b>change</b> 6:2 30:15,16
<b>board</b> 1:3,11 6:3,16	<b>broadcast</b> 124:12	148:12,15	<b>Castaneda</b> 2:22 52:5	51:3 58:19 128:23
6:24 7:12 13:17	<b>broadcasting</b> 123:5	<b>businesses</b> 135:13	52:13 53:16 54:1,3	129:5 144:11
18:24 47:19 59:14	<b>broke</b> 127:13	148:13,15	54:5 55:9,12,15	<b>changed</b> 30:15 97:6
69:9 73:3 75:3,15	<b>broken</b> 44:13,17,24	<b>busy</b> 150:16	56:16 57:21,23 59:1	129:9,15 160:16
78:24 90:3 92:3,9	127:15	<b>buttons</b> 136:24	60:1,5 61:3,8 62:3,6	<b>changes</b> 85:15 97:4
113:14 114:16	<b>brought</b> 48:5 85:3	<b>buy</b> 14:24 15:18	62:9,24 63:18 64:17	107:5,6 108:3 124:5
116:22,25 118:3	128:18 135:19	16:18	67:4,10,25 68:6	128:23
119:8,11,13,14,18	141:3 149:18 156:7	<b>Bye</b> 163:23	69:12 70:8,11 71:1	<b>changing</b> 18:9
120:1,2,7,8,15,24	<b>Broward</b> 1:3 58:25	<b>bye-bye</b> 45:2	76:11 77:4 78:17,22	<b>charge</b> 23:12 39:3
121:16,25 122:5,18	76:19 106:15		79:4,9,11	42:19 100:6,6
122:22,24 123:20	134:19 140:7	<b>C</b>	<b>catch</b> 30:21	140:14
123:21 124:1,2	162:24,24 164:8,16	<b>C</b> 2:15 84:22 87:11	<b>cause</b> 141:20	<b>chart</b> 105:8 108:18
126:15,16 127:1,6	<b>Broward-based</b>	<b>cabinet</b> 40:6 163:14	<b>caution</b> 75:4,5	<b>charter</b> 56:19 57:11
127:16 128:2,2,19	126:5	<b>calculated</b> 65:4	<b>CCC</b> 125:23	57:15 81:25 82:21
129:14 130:12,20	<b>BRYAN</b> 2:13	<b>call</b> 3:4,8 20:20	<b>ceasing</b> 123:5	83:14
131:1,3,6,21 136:14	<b>BTA</b> 94:24 95:1,15	137:25 138:10	<b>celebrate</b> 117:12	<b>check</b> 10:25 11:2
136:20 137:3,23	96:3,6,21,23 100:6	<b>called</b> 87:8	<b>center</b> 1:11 38:18,25	16:24 40:13 162:13
138:12,17 139:2	100:6 101:17 102:2	<b>cameras</b> 126:24	<b>central</b> 26:14 42:18	<b>checking</b> 11:3
140:1 141:8,8,9	102:8 104:3 112:3,3	<b>capital</b> 2:18 39:7	160:24	<b>chief</b> 2:8,9 10:20
142:5,7 143:10,16	115:8,16,19,21	<b>capture</b> 17:23 97:24	<b>cents</b> 126:18	29:11 39:2 81:15
148:8 150:6 151:1,2	<b>BTA's</b> 92:19	144:25 153:15	<b>certain</b> 36:21 96:20	82:11,22 100:14
151:3,7,23,24	<b>BTA/BTM</b> 101:7	<b>captured</b> 158:17	107:12 108:8,23	132:19 147:12,13
154:10,24 155:2,3,4	<b>BTM</b> 96:7	<b>car</b> 23:22	123:9 139:23 141:2	<b>children</b> 13:19 44:25
155:20	<b>bucks</b> 16:11	<b>care</b> 6:8 45:10 50:22	148:14 157:5,7	124:14
<b>board's</b> 154:23	<b>budget</b> 2:18,18 68:19	59:23 123:17 157:8	158:3	<b>chiming</b> 8:2
<b>Bob</b> 138:1,20 142:10	68:22 70:19 74:12	<b>cared</b> 137:15	<b>certainly</b> 8:23 10:16	<b>chipping</b> 149:17
<b>boilerplate</b> 40:3	74:14 84:15,18 86:7	<b>careful</b> 113:21,22	31:1 42:24 55:9	<b>chose</b> 60:15 68:21
<b>Bond</b> 47:20	89:11,21 143:13,13	<b>carries</b> 84:8	132:2 140:2 141:6	<b>city</b> 126:13,21
<b>boogying</b> 121:8	158:22 159:23,24	<b>carry</b> 84:9 89:1	155:1	<b>claiming</b> 76:8 144:20
<b>book</b> 57:15	160:24 163:5	<b>carryover</b> 89:6	<b>CERTIFICATE</b>	148:17
<b>booked</b> 72:13 73:14	<b>budgeted</b> 58:13 74:1	<b>cart</b> 44:2,3,7,10	164:6	<b>clapping</b> 113:14
76:7	74:13	<b>Carter-Lynch</b> 2:4	<b>certify</b> 164:11	<b>clarification</b> 7:13
<b>books</b> 19:18,20 28:11	<b>budgets</b> 159:18	3:10,11 4:13 5:4,7	<b>CFO</b> 41:5 54:17	12:19
30:3 64:19	160:25	5:24 6:3,6,9 46:23	55:10 56:4 71:12	<b>clarify</b> 87:7
<b>Booster</b> 143:3	<b>building</b> 34:16	50:12,21 51:11,13	81:16 82:2 83:5,9	<b>clarifying</b> 100:19
<b>bottleneck</b> 21:3,12	<b>built</b> 37:17	51:16 99:24 100:1	83:11,12 87:3	119:22
<b>bottom</b> 88:14,17	<b>bullet</b> 67:16,17 152:5	111:4 154:7	159:23	<b>clarity</b> 56:20 69:19
105:12 106:23	<b>bulletin</b> 21:8 22:15	<b>Carvajal</b> 2:12 8:11	<b>chair</b> 2:3,3 7:11	71:15
118:11 120:22	38:23 40:20	8:12 9:15 10:25	11:15 20:13 23:24	<b>classified</b> 64:11
125:11	<b>bulletins</b> 38:6,8,9,13	12:25 13:20 14:25	26:18 31:12 52:1	<b>cleaning</b> 158:25
<b>bounced</b> 115:23	38:19	15:11,20 16:3,21	72:3 91:2 114:8	160:20
<b>brainstorm</b> 123:18	<b>bullying</b> 103:3,17,22	17:9 22:10,10 23:2	115:6 118:3 124:2	<b>cleanup</b> 158:25
<b>brand</b> 116:11	104:25	23:9,25 36:2,16	132:7 138:19	<b>clear</b> 19:22 49:20
<b>break</b> 44:16	<b>bunch</b> 12:8	37:7 38:2 39:2	146:14 150:4	64:14 70:2,6 73:6
<b>breakdown</b> 85:4 89:8	<b>burden</b> 152:2	<b>carve</b> 52:6	152:25 153:15	74:13 75:22 84:21
<b>briefly</b> 17:5	<b>burdened</b> 152:15	<b>carved</b> 104:8,13,21	161:8	85:12,22 86:8 89:19
<b>bring</b> 41:2 43:4 46:3	<b>business</b> 20:23 21:8	<b>carveout</b> 104:1	<b>chairmanship</b> 27:15	98:17 105:17 123:8
48:10 55:25 107:7	22:14 37:15,21 38:5	<b>case</b> 44:13 140:25	<b>chairs</b> 120:23	123:8 137:14
108:19 122:7 137:1	38:8,12,18,19,21,24	151:6	<b>champions</b> 136:13,20	152:21
149:25 156:8	40:19 52:14 118:14	<b>cases</b> 21:13 36:4	<b>chances</b> 79:24	<b>clearly</b> 43:9 64:7

<p>89:23  <b>Clerk</b> 2:14,15  <b>click</b> 130:4  <b>close</b> 41:2,13  <b>closer</b> 32:25  <b>closet</b> 39:22 40:6  <b>cloud</b> 93:20  <b>clubs</b> 143:3 160:20  <b>cocktail</b> 41:25  <b>Codes</b> 109:24 110:8  <b>collective</b> 141:25  <b>College</b> 32:13,23  <b>column</b> 24:9,21 29:13  35:1 41:2 44:24  96:18 97:15,15,15  97:20  <b>columns</b> 45:11,12  <b>come</b> 23:3 28:15  30:19 60:11 71:19  75:1 78:8,17 81:11  102:13,13 113:13  123:19 128:3  130:16 134:25  137:3 141:5 143:19  146:10 155:1  157:14 162:18  163:4  <b>comes</b> 16:12 36:19  55:18 78:4 133:25  134:12 140:24  152:24  <b>comfortable</b> 55:1  <b>coming</b> 8:24 28:20  69:11 73:21,22  89:22 90:2 95:18  111:15 114:4  121:16 132:12  136:15 146:4 155:3  <b>comment</b> 9:13 10:24  25:11 35:19 36:2,6  46:24 77:17 90:14  <b>commentary</b> 129:13  130:8,22  <b>comments</b> 4:22 8:10  19:11 23:21 24:5  26:6 27:18 31:8  51:1 80:25 112:16  116:16 120:14,17  120:18 132:1  143:11 144:24  150:3,3</p>	<p><b>commission</b> 135:19  135:20,22  <b>commissioner</b> 75:2  126:14,21 127:5  <b>commissioners</b> 127:1  <b>commit</b> 138:24  148:14  <b>commitment</b> 148:16  148:25  <b>committed</b> 149:3  <b>committee</b> 1:4 2:2 3:5  4:11,18 5:2,2,11  6:14,15 8:10,12  29:10 32:3 34:25  37:19 40:11 42:4  46:20 47:6,6,22  48:18 51:21 54:7  67:16 78:3 81:11  84:5 100:9 117:8  119:24 121:17  122:5,6 125:19,22  125:23 126:11  128:5,5,11,17,21  129:2 130:10  131:24 132:23  134:10 135:12  136:12 138:24  150:3 151:8 153:14  153:16 154:12,25  156:15 161:12  <b>committee's</b> 119:10  <b>committees</b> 118:16  119:20 154:25  155:1  <b>communicate</b> 157:4  <b>communicated</b> 74:6  95:6 118:22 128:24  129:3 157:10  <b>communication</b> 55:16  90:2 114:8  <b>companies</b> 138:20  <b>company</b> 11:11 53:16  <b>comparable</b> 77:23  <b>compare</b> 11:19,20  <b>compares</b> 107:10  <b>complaint</b> 30:1  145:16  <b>complaints</b> 141:19  145:7  <b>complete</b> 98:17  121:23 164:13</p>	<p><b>completed</b> 21:7 26:3  90:15,18 116:8  <b>complex</b> 104:11  <b>compliance</b> 22:24  23:16 36:13 148:10  148:18 154:5  <b>complies</b> 107:10  <b>comply</b> 65:2 69:21  121:14  <b>complying</b> 33:2 36:15  40:18 121:19  122:15  <b>component</b> 107:8  <b>components</b> 98:8  104:13  <b>comprehensive</b> 11:24  <b>computers</b> 17:16  <b>concern</b> 48:4 64:22  114:1 139:21 147:3  158:19  <b>concerned</b> 20:19 21:8  55:5 65:7  <b>concerns</b> 48:25 50:9  51:9 53:13,14 96:4  112:17 116:16  130:9 131:25 137:2  <b>concise</b> 150:15  152:21  <b>concluded</b> 164:1  <b>conclusion</b> 79:1 154:7  <b>concrete</b> 143:8 144:7  <b>concur</b> 83:1  <b>conditions</b> 107:12  <b>conducting</b> 9:16  <b>conduit</b> 132:14  <b>confirm</b> 61:3 119:9  <b>confirmation</b> 43:10  <b>confirming</b> 63:15  <b>confirms</b> 22:4  <b>conflict</b> 11:12 139:24  <b>conflicting</b> 91:25  <b>conflicts</b> 92:9  <b>conformity</b> 67:22  <b>confused</b> 63:17  103:21  <b>confusing</b> 29:16  75:22 101:20  <b>connect</b> 94:7,8  <b>connectivity</b> 125:10  <b>consent</b> 122:7  <b>consequences</b> 106:10</p>	<p>107:16  <b>consider</b> 55:22 79:22  <b>considered</b> 54:16  <b>consistency</b> 39:17  <b>consistent</b> 58:5  <b>consistently</b> 43:2  58:12  <b>consists</b> 89:6  <b>constantly</b> 25:12  <b>consulting</b> 57:10  <b>contact</b> 155:20  <b>contained</b> 8:8  <b>contemplate</b> 10:13  <b>contemplated</b> 37:24  <b>context</b> 150:20  <b>contexts</b> 86:11  <b>contingencies</b> 62:4  <b>continual</b> 44:19  <b>continually</b> 156:8  <b>continue</b> 101:11  117:21 158:4  <b>continuing</b> 28:4  116:24  <b>contract</b> 113:15  <b>contracts</b> 24:25  <b>contribute</b> 134:16  <b>contributed</b> 35:20  146:9  <b>control</b> 2:12 26:4  29:4 35:21 36:10  37:10 127:24  <b>controls</b> 10:13 28:18  36:13,14,23 37:3,6  37:14,17,22,23  42:20 48:13 49:9,9  49:10,11,12,13,17  50:10 51:5,6 67:18  <b>conversation</b> 26:18  28:1 46:18 80:22  91:22 121:23  122:24 123:4,6  128:6  <b>conversations</b> 68:7  122:22  <b>Conversely</b> 137:15  <b>cooperate</b> 113:2  <b>copied</b> 151:9  <b>copies</b> 43:5  <b>copy</b> 22:4 71:25 73:4  76:5 150:12,25  151:9,15,18</p>	<p><b>copying</b> 151:1 153:2  <b>core</b> 114:15  <b>corner</b> 28:13 105:16  <b>corollary</b> 62:1  <b>correct</b> 59:18 79:11  100:21 101:1 103:6  116:4 125:19  129:14  <b>corrected</b> 21:22  72:25  <b>correcting</b> 90:14  <b>correction</b> 101:7  <b>corrections</b> 26:24  48:23  <b>corrective</b> 29:17,18  <b>correctly</b> 27:4,5 74:5  96:13  <b>correlate</b> 106:24  <b>corresponding</b>  106:18 151:7  <b>cost</b> 12:12 13:3,6,13  14:22 19:25 20:2,3  24:10,13,24 25:3,5  25:5,5 35:3,6 90:6  117:14 163:16  <b>costs</b> 154:14  <b>counsel</b> 143:21  144:14  <b>count</b> 154:25  <b>counties</b> 76:9,10  <b>County</b> 1:3 76:6  106:15 140:7  162:24,24 164:8,16  <b>county's</b> 32:20  162:23  <b>couple</b> 102:16 155:3  <b>course</b> 93:10 97:4  <b>Court</b> 1:23 2:22  82:18 164:9,19  <b>cover</b> 90:6 126:23  <b>covered</b> 103:17  <b>covering</b> 21:21  142:18  <b>COVID</b> 48:7  <b>CPA</b> 2:4,6,6 69:23  <b>crazy</b> 18:4  <b>creating</b> 37:23  <b>creation</b> 106:12  <b>creative</b> 124:6  <b>credit</b> 62:19  <b>criteria</b> 104:20 105:1</p>
---	--	--	--	--



160:8	<b>De</b> 2:4 3:14,15 14:7	109:14	104:16 154:22	94:12 95:14 101:6
<b>critical</b> 29:24	17:3,5,10 53:6	<b>deeply</b> 48:12	155:21	101:13,22,25 102:1
<b>crosswalk</b> 95:15 96:3	54:10,11 55:5,13	<b>defaulted</b> 26:22	<b>determined</b> 13:21	102:5,7,16 104:3,12
96:16 101:7,8 112:3	56:4,9 59:7,11,16	<b>defense</b> 157:20	120:6 154:8	106:14,16 110:22
115:8,17,19	59:20 62:1,4,7,17	<b>defer</b> 102:22	<b>determining</b> 37:5	115:16,22
<b>crucial</b> 71:11	62:25 63:17 64:2,15	<b>definitely</b> 24:13	141:12	<b>disclosed</b> 62:10 70:22
<b>cumbersome</b> 157:4	64:21 65:9,18,22	114:14 138:9	<b>deterrent</b> 12:21	<b>disclosure</b> 71:4
<b>cumulative</b> 87:16	66:4,8,12,21 67:2,8	<b>definition</b> 64:9	<b>developed</b> 37:25 38:1	<b>disclosures</b> 84:23
<b>curious</b> 18:2 67:2	67:12 70:2,14 71:8	109:16	106:14 108:18	85:14,18 86:10
161:3	71:11 79:15,21,24	<b>Definitions</b> 109:25	<b>development</b> 108:17	<b>discovered</b> 38:17
<b>current</b> 12:14 16:14	81:16,19 82:24 83:4	110:9	<b>deviate</b> 105:1	<b>discretion</b> 160:5
33:13 38:3 60:20	83:6 99:20 100:4,5	<b>degree</b> 61:25 141:10	<b>devices</b> 154:21	<b>discuss</b> 31:17 55:17
71:6 82:13 83:13	100:9,17,23 101:4,8	146:2	155:24	71:19 76:23 92:1
97:7 116:6 128:2	101:17,23 102:6,9	<b>delays</b> 93:11	<b>devise</b> 30:19	115:10 140:9
<b>currently</b> 49:23 94:11	102:15,19 103:1,7	<b>delineate</b> 43:20	<b>devising</b> 30:25	<b>discussed</b> 31:14
98:1 99:3	103:10,17,25 105:4	<b>deliverables</b> 148:24	<b>dictates</b> 40:4	55:10 56:13 80:19
<b>cursing</b> 95:23	105:12,21 106:1,6,8	<b>delivery</b> 154:14	<b>difference</b> 124:20	80:19 101:12,13
<b>custodial</b> 159:8	106:17 107:2,9,25	<b>depart</b> 46:12	138:1	114:17 132:4 133:6
<b>custodials</b> 160:2	108:7,14,20 109:2,7	<b>department</b> 22:21	<b>different</b> 37:12 38:9	<b>discussing</b> 45:1 52:3
<b>custodian</b> 20:21,24	109:10,22 110:2,10	25:25 37:11 41:17	38:10 39:18,25 41:9	<b>discussion</b> 40:16
<b>custodians</b> 21:4 36:9	112:10 115:21	86:12 89:12 94:9	41:20 43:5,20 55:23	50:14 51:17 52:9,11
40:18 159:4 160:6	120:13 121:8	108:1,2 109:13,24	64:24 74:15 94:25	52:18 56:17 84:1
<b>cut</b> 125:17 154:13,14	128:12 135:25	110:8 142:18	94:25 95:1 97:2,12	102:13 108:19
158:2	136:6 138:19 140:4	145:24 146:8	101:2 115:15,15	111:25 119:1
<b>cuts</b> 158:22	142:10 150:4,9,13	154:20	124:1,2 128:4	130:21 133:2 134:1
<b>cutting</b> 117:7 158:8	151:4,21 152:1,7,24	<b>departments</b> 8:13	132:12 146:7	156:9 159:16
159:7	153:7,17,20 156:1	9:23 22:11,19 24:2	159:11 160:13	<b>discussions</b> 55:21
<b>CYA</b> 86:15	160:14	27:11 33:5 38:20	163:9	58:1
	<b>deal</b> 9:5 108:16	39:14 86:13	<b>dig</b> 32:11 57:4 148:2	<b>disparity</b> 13:3
	<b>dealing</b> 149:20	<b>depending</b> 13:24	161:20	<b>dispensed</b> 142:7
	155:18	38:21 97:22	<b>digital</b> 44:20	<b>disposal</b> 14:3 28:2
	<b>debit</b> 62:20,21 63:22	<b>depends</b> 13:25	<b>dinner</b> 147:6	36:17,22,25 39:25
	64:14 66:10	107:21	<b>dip</b> 141:23	<b>dispose</b> 14:4
	<b>December</b> 52:8 71:22	<b>depreciated</b> 12:10	<b>direct</b> 65:13 118:6	<b>disposition</b> 6:13
	76:25 78:8,14 79:2	13:12 14:17,23,24	<b>direction</b> 131:5	<b>disrespectful</b> 135:9
	83:20,24 111:16,22	15:21 17:1,15 19:14	<b>directive</b> 22:24	<b>dissect</b> 123:16
	113:3 119:13	25:6 28:5,6 35:5,7	<b>directly</b> 63:12 102:23	<b>distributing</b> 72:2
	120:25 122:24	<b>depreciation</b> 13:24	140:1 141:23 151:9	<b>district</b> 2:16 8:16
	123:24 124:4 143:5	14:2,11 17:20 19:23	158:12	9:17,17 13:8,15
	143:23 144:1	66:17	<b>director</b> 2:10,10,17	14:4 15:5 16:5,13
	146:24,25 147:6	<b>Derek</b> 2:14 162:13	2:18,18,19 20:22	19:2 37:3,19 42:10
	162:2 163:8,24	<b>described</b> 110:19	53:16,18 100:13,15	43:2 44:21 47:8
	<b>decision</b> 59:3 112:25	<b>describes</b> 110:16	104:7 134:24 136:3	48:21,23 56:3 57:6
	117:15	<b>describing</b> 45:6	<b>director's</b> 100:7	57:25 58:3 59:4
	<b>decisions</b> 120:4	<b>designee</b> 136:8	<b>directors</b> 85:16	60:7,9,13,15 61:20
	<b>decrease</b> 17:12 34:12	<b>detail</b> 8:22 9:3 39:23	140:13	63:2 64:25 65:1
	<b>decreased</b> 18:20	<b>detailed</b> 84:14	<b>directors'</b> 86:24	66:23 67:15 68:19
	<b>decreasing</b> 17:12	<b>details</b> 59:3	<b>dirty</b> 159:6,11	72:1 73:7 75:1
	72:23	<b>determination</b> 104:17	<b>disagreeing</b> 42:1,22	76:16 77:10,22,23
	<b>deemed</b> 68:12 70:10	<b>determine</b> 15:7 24:2	<b>disappointing</b> 136:10	89:23 92:21 97:1
	<b>deeper</b> 12:3 18:23	34:20 53:7 55:20	<b>discipline</b> 91:20	105:18 107:5 117:4

117:16 119:8,16 126:7 127:23 139:12,13 140:15 145:25 146:3 147:25 148:13 156:14 157:14 161:1 162:21,22 <b>district's</b> 62:9 103:5 <b>districts</b> 57:13 58:11 58:21 76:12 119:3 142:15 <b>districtwide</b> 160:19 <b>ditto</b> 137:24 <b>dive</b> 12:3 18:23 <b>diversity</b> 125:24 <b>division</b> 95:4 99:5,8 <b>document</b> 22:6 76:22 79:5 86:15 87:8,10 87:12,13 88:12 89:13 106:23 119:16 <b>documentation</b> 22:8 119:19 120:9 140:12 <b>documented</b> 22:20 80:18 <b>documenting</b> 31:19 <b>documents</b> 80:18 151:22 157:17 <b>DOE</b> 68:19,23 103:12 103:16,18 105:16 105:18 106:11,18 106:20 107:11,23 108:7 141:2 <b>doing</b> 10:12 11:6,21 22:5 25:13 26:1 28:19,24 29:24 31:6 34:21 42:11 52:25 54:2,25 63:24 67:24 75:5 98:6 99:10,14 99:15 106:3,25 119:3 120:20 123:2 127:23 132:15 146:2 147:25 <b>dollar</b> 8:24 13:8,8 <b>dollars</b> 126:18 146:1 <b>door</b> 158:20 <b>double</b> 52:20 91:18 156:24 <b>doubling</b> 102:4 <b>Dr</b> 2:3 3:20,21 4:15	5:6 7:2,4,17,21,24 8:1 12:17 14:12,15 17:3 19:9,10 20:9 21:23,24 22:1,22 23:4,11,19 27:13,16 27:20 31:13 32:9,14 32:16 35:18 36:12 37:2 38:1,5,15 39:1 39:3,10 41:1,18 42:6,13 43:6 44:4 45:4 46:13,22,24 49:3,6,24 50:2,5,11 50:13,18,20,24 51:8 51:12,19,22,24 52:2 52:13,23 53:3,20,25 54:4,9 56:15 58:15 59:9,12,18 60:4 61:6,18 62:19 63:22 64:5 67:6 69:5 70:1 71:21 72:6,15,20 73:18 74:16 75:21 76:3 77:1,13,16 78:1,10,21 79:3,6 79:10,12,23 80:1,5 80:8,12 81:3,13,22 82:6,10,16,19 83:2 83:5,10,16,19,23 84:3,6,8 85:21 86:6 86:22 87:2,5,13,17 87:22 88:1,5,11,15 88:19,22 90:23 91:3 91:11,15 92:5 94:23 95:11,21 96:2 98:2 98:22 99:1,18,21 100:4,18,22 101:15 101:18 102:3,7,10 102:17 105:11 106:5,7 109:9 110:4 110:6 111:3,8,17,21 112:8,10,14,21 114:19 115:13,23 116:5,13 121:12,24 122:4,20 123:11,24 124:10,21 125:8,25 126:6,11 129:8,24 130:14,25 131:20 132:8,16 133:13,22 134:3,22 135:16 137:17 138:13,16 142:8 143:2 144:6 145:9,20 146:12	150:2,8,11,18 151:8 152:6,14 153:2,19 153:21 154:1 156:5 157:13 158:14,17 159:21 160:3,18 161:6,15,18,21,24 162:3,11 163:19,23 <b>draft</b> 79:2 <b>drag</b> 79:7 147:22 <b>drastic</b> 110:20 <b>drill</b> 146:24 <b>drop</b> 47:2 <b>drugs</b> 105:9 <b>due</b> 74:10 75:9 <b>dug</b> 118:25 <b>Duly</b> 46:13 <b>duplicate</b> 157:7 <b>duration</b> 135:4 <b>dust</b> 28:13 <b>duties</b> 27:15 <b>duty</b> 39:6 <hr/> <b>E</b> <b>E</b> 56:19 139:9 <b>earlier</b> 20:14 101:14 133:10 142:23 158:7 <b>earliest</b> 151:20 <b>early</b> 72:19 143:23 <b>easy</b> 44:22 97:23,23 99:24 100:1 130:13 <b>echo</b> 17:5 <b>EDDY</b> 2:22 <b>Eddy's</b> 77:18 <b>EDPlan</b> 98:14 <b>education</b> 75:2 109:13,24 110:8 <b>effective</b> 127:10 152:8 <b>effectively</b> 48:14 154:18 <b>effectiveness</b> 41:22 138:23 141:22 <b>efficiency</b> 41:22 141:22 <b>efficient</b> 27:23 127:10 <b>efficiently</b> 48:14 74:6 154:18 <b>effort</b> 127:22 <b>eight</b> 8:13 159:24 <b>either</b> 26:23 30:4	31:24,24 33:14 35:10 37:22 45:22 60:10 97:21 107:6 148:22 151:9 <b>election</b> 163:6 <b>electronic</b> 25:23 118:24 119:4 150:5 150:23 157:17 <b>electronically</b> 27:1 121:15 <b>electronics</b> 25:19 <b>elements</b> 55:8 <b>Elena</b> 2:11 93:22 <b>elevator</b> 23:22 <b>eligible</b> 103:4 <b>eliminate</b> 26:4 34:17 <b>eliminated</b> 34:7 <b>email</b> 7:9 87:18 91:24 117:1 118:9 151:12 <b>emails</b> 85:16,24 86:25 117:14 <b>employee</b> 133:11 <b>employees</b> 117:11 <b>emptier</b> 137:12 <b>empty</b> 7:22 137:7 138:14 <b>encourage</b> 137:22 <b>endless</b> 122:13 <b>endorse</b> 81:20 <b>ends</b> 59:16 <b>enforcement</b> 108:11 109:18 <b>enhancing</b> 160:22 <b>ensure</b> 9:18,21 12:23 16:24 30:17 36:10 36:24 47:23 99:15 <b>ensuring</b> 16:22 28:9 <b>entered</b> 27:4 <b>entire</b> 30:25 71:5 73:24 <b>entities</b> 38:10 <b>entity-wide</b> 60:23 61:4 67:4 71:3 <b>entries</b> 29:7 <b>entry</b> 26:19 64:8 73:5 74:15 76:6 84:20 <b>equipment</b> 10:4 12:7 25:1 47:17 48:4 <b>ERHARD</b> 2:13 <b>ESG</b> 139:9 <b>especially</b> 20:2 109:4	127:14 <b>essence</b> 77:3 <b>essential</b> 73:18 <b>essentially</b> 11:6 27:24 39:4 76:4 90:9 <b>established</b> 59:22 160:8 <b>establishes</b> 89:23 <b>establishing</b> 67:17 <b>estimate</b> 72:12 <b>estimated</b> 73:2 144:6 <b>estimates</b> 58:20 <b>ethics</b> 5:19,25,25 6:7 154:5 <b>evaluate</b> 56:2 138:22 <b>evaluating</b> 19:19 24:18 41:21 139:6 <b>evening</b> 56:21 <b>event</b> 158:21 <b>events</b> 60:6,6 <b>everybody</b> 5:21 19:12 47:4,5 48:6,7 49:8 52:17,21 69:10 69:21 90:25 92:13 110:1 149:1 158:19 159:15 <b>exact</b> 56:24 61:22,22 70:5 73:2 99:5 <b>exactly</b> 24:18 46:15 68:8 143:24 <b>example</b> 10:5 12:4 13:4 22:14 26:21 33:24 44:9,19 45:23 48:16 77:19,24 109:15,18 129:19 155:2 <b>examples</b> 76:15 109:16 110:15 <b>exceed</b> 34:6,13 <b>excellent</b> 47:4 109:22 <b>exception</b> 5:24 <b>exceptions</b> 10:16 20:10 <b>excerpts</b> 130:5,20 <b>exchanging</b> 48:7 <b>Excuse</b> 85:10 <b>executive</b> 2:14 103:1 120:9 129:18 131:16 152:6,16 153:3,8 <b>exhibits</b> 109:20
--	--	--	---	---

<b>exist</b> 49:17	<b>falls</b> 44:23 105:23	32:20 39:2,9 55:1,7	<b>folks</b> 18:24 40:16	14:7,9,17 15:7,13
<b>existing</b> 49:18,18 51:4,6	<b>familiar</b> 62:3 141:15	55:8 62:11,22 63:6	113:6,17 154:20	15:25 16:17 17:2,21
<b>expand</b> 57:21	<b>family</b> 123:13	65:4,15 66:1,16,17	<b>follow</b> 6:15 38:11	32:9,10,15,17 34:15
<b>expect</b> 29:8 113:8	<b>fantastic</b> 32:17	66:24 67:21 71:3	39:14 56:10 89:16	35:17 43:25 90:11
<b>expectation</b> 132:20	<b>far</b> 19:5 22:18 84:12	81:15 82:11,22	94:18 96:8 97:1,23	90:19 132:8 133:22
<b>expected</b> 143:21	85:17 86:9 94:3	117:6,14	99:24 100:1,3	134:6,7 135:10,13
<b>expedite</b> 130:19	95:5 97:1 120:11	<b>financials</b> 63:12 65:7	113:25 118:3	138:15
<b>expenditures</b> 72:24	126:21 142:9,24	65:12 66:3,9,19	135:23 154:10	<b>Friedman's</b> 19:24
<b>expense</b> 60:20	155:18	67:1 70:17 72:14	163:12	24:9
<b>expenses</b> 59:6 60:14	<b>FASB</b> 62:5	<b>find</b> 8:9 9:4 20:16	<b>follow-up</b> 23:20	<b>friendly</b> 49:5 50:7
60:21 62:12,22	<b>favor</b> 4:17 5:9 51:19	24:15 26:9 28:14	27:21 29:9 32:10	83:17
<b>experience</b> 120:2	84:4 117:18	34:2 43:19 57:4	33:15,18,19,19	<b>friends</b> 123:13
126:13	<b>favorite</b> 30:11	85:12 87:17 95:8	91:21 95:4,14	<b>front</b> 73:17
<b>expert</b> 18:1 96:7	<b>FDOE</b> 60:7	98:17 106:2 114:4	114:14 147:4 148:1	<b>frustrated</b> 129:6
<b>explain</b> 35:24 64:23	<b>FedEx</b> 156:16	135:8 137:9 155:18	148:2	<b>frustration</b> 129:6
87:24 89:14 90:24	<b>feedback</b> 132:23	158:12 162:14	<b>followed</b> 72:11	<b>FTF</b> 147:20
104:1 117:7 138:11	139:15	<b>finding</b> 11:23 34:7	<b>following</b> 3:1 63:8	<b>full</b> 34:6,9,13 60:23
<b>explaining</b> 82:12	<b>feel</b> 55:1	<b>findings</b> 8:14 17:11	96:12 108:2 129:14	61:4 62:13 65:14
84:18 152:18	<b>feelings</b> 137:5	34:18	132:1	72:13,16 81:8
<b>explanation</b> 80:17	<b>feels</b> 125:13	<b>finds</b> 102:20	<b>follows</b> 96:25 107:15	143:16
81:6,24 82:1,11,22	<b>fence</b> 110:18	<b>fine</b> 51:10 52:17	<b>Force</b> 31:4 126:3	<b>fully</b> 17:15 19:13 28:5
83:11,12 84:14,22	<b>Fertig</b> 2:5 3:16 24:5,7	74:21 81:18,18	147:8	28:6 76:17 110:19
86:20 159:12	25:7 41:15 42:1,8	<b>finish</b> 73:23	<b>foregoing</b> 164:12	<b>function</b> 22:12 23:3,5
<b>explanatory</b> 119:19	42:22 46:21 49:16	<b>firm</b> 147:23	<b>form</b> 6:1 20:25 22:13	27:8 29:9 39:8 40:7
<b>express</b> 128:1,3 137:1	50:16,19,22 51:2,10	<b>first</b> 12:24 23:20 39:6	22:19 25:24 29:5	54:23 114:15
<b>expressed</b> 48:25	51:12,15 52:22	40:14 41:21 42:15	47:9 48:16,20	<b>functional</b> 11:17
<b>extensions</b> 40:25	71:17 75:12,24	46:22 52:12 53:23	160:16	<b>fund</b> 46:8 52:4,18
<b>external</b> 61:12 63:15	76:20 77:2,9,14	61:15 63:9 86:14	<b>formal</b> 147:10	56:17 57:18,20
69:20 113:14	79:17 80:3,13,16	87:12 88:2,13 89:25	<b>former</b> 86:24	60:20 61:7,9 63:12
126:12 147:23	81:5,18 82:3,14	90:10 99:12,12	<b>forms</b> 5:21 30:10	63:12,13,25 64:1,25
<b>extra</b> 41:2 43:18 65:2	83:8,22 99:22	137:8 143:16 148:4	31:3 96:22	65:3,4,7,12,13,17
151:18	111:14,19 112:5,9	151:5	<b>formulas</b> 27:5	65:18,20,23 66:2,2
<b>extreme</b> 27:25	112:12 113:24	<b>fiscal</b> 26:12 56:22,23	<b>Fort</b> 1:12,25 164:15	66:13,14,16,19 67:1
<b>extremely</b> 22:15	121:13 122:2,9	56:25 57:6,7,19	<b>forth</b> 55:3 77:15	71:7 72:14,22 73:9
135:8	124:24 126:4	58:1,9,9,14,24	80:19 112:6 115:24	73:11,12,14,15,21
	128:10,15 133:23	59:16 60:10,22	<b>forward</b> 45:7 48:5	74:3,23 84:24 85:2
	137:19 145:22	68:20,22 71:25 72:4	68:25 88:8 118:8,8	86:17,21 89:24 90:6
	163:21	74:2 84:25 115:5	131:8 132:3 149:19	90:7 137:11 143:14
<b>F</b>		149:6,12,13	151:10,11,15	143:16,18 158:18
<b>f</b> 164:1	<b>Fertig's</b> 112:24	<b>five</b> 31:3 67:17 133:3	161:11	<b>funding</b> 159:25
<b>facetious</b> 90:12	<b>field</b> 29:2	142:16	<b>forwarded</b> 131:19	<b>funds</b> 58:14 66:19
<b>facilities</b> 31:4 147:8	<b>fielding</b> 132:4	<b>fix</b> 127:14	<b>found</b> 13:18 29:15,21	68:22 72:2 74:1
158:23 159:4	<b>filing</b> 145:9,10	<b>FL</b> 1:25	61:20 63:24 64:12	89:22 113:6,9
<b>fact</b> 10:20 24:3 54:19	<b>filled</b> 7:7,10	<b>floor</b> 50:17 79:15	70:9 75:4 90:5	114:24,25 116:1,2
143:12 145:14	<b>final</b> 6:13 118:9	<b>Florida</b> 1:12 9:19,20	108:24 154:6	143:18 146:5
154:11	143:13 145:15	59:4 82:20 97:19	<b>four</b> 67:16 133:1,3,17	149:16
<b>factors</b> 35:19	148:5	109:23 110:7 128:8	134:11,14	<b>funhouse</b> 116:8
<b>failing</b> 157:21,22	<b>finalizing</b> 98:19	164:7,10,16	<b>frankly</b> 13:4	<b>further</b> 50:13 51:17
<b>fair</b> 6:6 29:12 67:21	<b>Finance</b> 79:4	<b>flow</b> 105:8	<b>free</b> 40:22 61:20	84:1 100:18 150:3
82:24 105:4	<b>financial</b> 2:17 8:15	<b>flowed</b> 29:20	113:17	<b>future</b> 24:15 89:22
<b>fairly</b> 57:5	13:3,14 14:10,18,22	<b>Focus</b> 93:20 94:8,14	<b>Friedman</b> 2:5 3:18,19	90:4 91:6 93:4
<b>fall</b> 38:17	15:16 16:5,6 32:19			

99:17 103:8 113:21	<b>given</b> 69:16 78:8 89:11 113:5 131:17 155:6	109:3 112:5 113:4 113:13 114:22 115:15 116:10 118:1 122:23,25 124:14,24 125:16 129:21 131:9 132:2 133:21 135:6,23 137:20,21 138:2 141:17 142:11,25 143:17,18 144:2,13 145:1,2 146:25 147:4 148:20 149:4 149:22 152:3,22 153:21 154:7,9,10 154:11 155:22,23 156:17,18 157:6 158:10 161:11 162:17,19,22 163:3 163:8	<b>government-wide</b> 57:16 60:23 62:22 63:5 65:5,5,15 66:1 66:6,9,16,24 <b>governmental</b> 66:19 <b>grades</b> 106:9 <b>grand</b> 140:25 147:9 147:12 148:3 <b>Granicus</b> 131:13 <b>granular</b> 142:20 <b>gray</b> 60:2 <b>grayer</b> 79:21 <b>great</b> 34:25 85:9 116:13 135:22 137:6,21 159:2 <b>greater</b> 12:1 <b>green</b> 97:16 125:5 <b>grind</b> 149:22 <b>gross</b> 61:13 <b>group</b> 11:17 118:9 <b>grow</b> 11:4 36:6 <b>guess</b> 6:23 71:5 72:12 78:11 96:14 113:24 114:5 128:7 133:7,7 134:9 135:17 <b>guessing</b> 143:4 144:12 <b>GUESTS</b> 2:21 <b>guidance</b> 58:8 <b>guidelines</b> 109:17 110:15 <b>guys</b> 12:4,11 29:14 67:15,24 68:1 74:13 86:11 130:6 151:9 153:2,5 155:25 156:23 163:24	30:23 41:9 43:9,12 99:2 132:17 <b>happens</b> 20:14,20,24 33:22 44:16 130:25 157:24 <b>happy</b> 38:13 153:12 161:20 <b>harassment</b> 103:4,22 <b>hard</b> 17:23 134:2 <b>harder</b> 17:18,20 113:1 159:15 <b>HARPALANI</b> 2:10 <b>hat</b> 135:19 <b>hate</b> 44:19 <b>HCT</b> 120:11 121:2 <b>he'll</b> 137:3 <b>head</b> 48:22 115:16 <b>health</b> 85:6 89:9 <b>hear</b> 47:3 50:20 77:9 81:5 116:19 135:6 138:1,22 141:2 142:4 145:17 <b>heard</b> 100:5 133:11 134:18 143:4,9 162:1 163:13 <b>hearing</b> 23:1 40:1 69:14 77:11 89:21 143:13 159:5,10 <b>Hello</b> 54:3 <b>help</b> 19:3 24:16 26:4 34:25 52:10 87:25 94:10 113:10,19 122:23 141:11 <b>helped</b> 85:24 <b>helpful</b> 40:15 41:11 121:22 <b>helping</b> 114:14 <b>hey</b> 12:22 55:18 56:1 <b>Hi</b> 54:4 <b>hiccups</b> 98:12 <b>hide</b> 161:1 <b>hiding</b> 62:9 <b>high</b> 142:19 149:23 <b>highest</b> 23:11 <b>highlight</b> 35:19 107:8 124:13 <b>highlighted</b> 31:10 84:17 91:11 151:3 <b>highlights</b> 97:16 <b>historical</b> 21:17 <b>historically</b> 33:23
<b>G</b>	<b>gives</b> 19:1 109:13,15 110:11,12,14 <b>giving</b> 81:7 119:25 121:18 <b>GL</b> 87:16 <b>glad</b> 100:2 122:15 138:2 <b>glut</b> 113:20 <b>go</b> 9:2,22,22 10:1 11:18 14:16 16:23 18:3,21 21:14 24:17 27:6 28:14 34:1 38:22 39:7,12,20 40:13 43:10,17 44:2 44:19 46:6,16,18 47:24 57:4 58:16 61:24,24 65:2 87:18 88:11 93:1 96:9,10 96:11,18 99:5 102:17,25 106:4 109:12 110:22 112:4 113:17 114:2 123:12 124:24 131:17 133:11,21 138:8 142:17 144:10 148:8 149:9 151:2 <b>gobbledygook</b> 29:2,3 <b>goes</b> 8:22 9:9 45:1 109:14 145:22 <b>going</b> 5:18 6:5,15 7:14 8:6 12:6 18:12 19:1,5,17 22:11 23:20 24:1 25:16 27:21 34:8 39:16,18 39:21,21 44:9,20 45:6,18 46:1,7,11 47:7,12,17 48:15 49:3,4 54:1 57:25 61:24 63:18,23 66:15 67:24 68:2,24 73:22 78:5,12,14 79:13 80:14 84:15 87:2 90:3,4,20,23 91:18,25 92:20 93:3 93:5 98:5,7,11 99:7 102:12 103:7,20 105:2,14 107:17	<b>golf</b> 44:2,3,7 <b>good</b> 8:1,12 13:1 19:16 26:20 27:20 29:11 42:2,3 51:17 56:15 78:1 84:1 90:25 112:21 140:18,18 144:24 147:7 <b>Gorokhovsky</b> 2:6 3:22,23 59:14,19 61:10 62:21 63:1 64:23 65:10,21,24 66:5,11,14,22 67:13 68:1 69:2,7,13 70:15 71:10 72:3,8 72:18 74:10 77:17 78:3 80:7,9,14,24 82:4,8,15 83:15 87:4,6,15,20,24 88:3,7,13,20,23 89:5,13,18 90:13,22 134:20,23 135:11 159:22 160:8,12,15 <b>gotten</b> 86:1 118:15 146:23 <b>GOULDBOURNE</b> 2:11 <b>governance</b> 138:23 139:8,11,13,16 140:24 141:23 142:1 <b>Government</b> 142:13	<b>half</b> 95:2 132:9 <b>hand</b> 35:14 58:15,18 145:3 149:9,9 155:14 <b>handles</b> 159:24 <b>handling</b> 77:22 <b>handy</b> 157:14 <b>hanging</b> 161:4 <b>happen</b> 90:8 104:18 132:3 142:2,4 <b>happened</b> 10:7 39:11 94:15 124:22 <b>happening</b> 11:5 30:19	
			<b>H</b>	

34:4 128:16 129:1 129:21 133:24 138:11 140:23 <b>hit</b> 48:7 73:9,11 75:7 147:4,20 160:24 <b>hitting</b> 5:19 160:25 <b>Hixon</b> 6:16 7:5,12,22 <b>hoard</b> 34:11 <b>hoarders</b> 27:25,25 <b>hoarding</b> 45:15 <b>hold</b> 9:19 19:17 39:22 73:23 81:13 144:17 <b>holding</b> 6:4 10:4 12:12 58:17,17 154:8 <b>holiday</b> 112:25 <b>Hollingsworth</b> 91:24 <b>home</b> 16:9 61:24 134:14 <b>hooked</b> 157:23 <b>hope</b> 30:23 89:25 107:2 146:2,10 <b>hopefully</b> 45:20 92:7 98:20 146:19 149:23 <b>horse</b> 44:10 <b>hour</b> 134:13 <b>hours</b> 118:14 134:11 134:14 135:5 136:17 <b>house</b> 134:12 <b>housed</b> 41:11 43:13 <b>Housekeeping</b> 5:19 <b>HR</b> 146:22 148:9 <b>huge</b> 124:15 <b>Huh</b> 110:5 <b>hundreds</b> 104:15 <b>hurricanes</b> 149:20 156:24 <b>hurt</b> 6:11	<b>identifies</b> 97:17 <b>identify</b> 12:14 21:21 24:24 26:14 31:23 33:11 35:9 37:21 40:20 55:3 70:5 <b>ii</b> 2:13 86:1 <b>imagine</b> 28:21 59:20 120:4 <b>imagining</b> 92:23 <b>immaterial</b> 75:11 <b>immediate</b> 154:16 <b>immediately</b> 6:8 107:5 <b>impact</b> 8:16 13:4,14 14:10,18,22 15:16 32:19,20 61:6,8 63:25 64:1,16,20 65:13,16,22,25 66:2 66:10 67:1,3 70:16 73:12,14 74:2,23 78:24 <b>impacts</b> 63:13 71:8 <b>implement</b> 93:5 119:4 <b>implementation</b> 147:15 <b>implemented</b> 143:1 147:18 <b>implementing</b> 118:24 <b>implications</b> 81:8 <b>important</b> 7:17 10:19 24:14 71:9 108:20 127:19 139:3,4,11 <b>impression</b> 63:20 66:13 <b>improve</b> 49:21 117:19 127:23 <b>improved</b> 9:11 <b>improvement</b> 110:20 <b>improvements</b> 49:10 <b>improving</b> 37:23 <b>inbox</b> 41:19 <b>incident</b> 62:10 105:20 107:17,22 <b>incidents</b> 100:25 102:20 103:12,15 103:21,22 105:23 105:24 108:5,8,12 109:11,14 110:13 <b>include</b> 27:11 40:16 103:3 120:13 141:8 <b>included</b> 53:8,9 84:17	<b>includes</b> 63:5 66:17 108:5,6 157:2 <b>including</b> 35:1 53:11 67:18 89:20 98:8 99:16 <b>incorporate</b> 24:15 <b>incorporated</b> 97:12 139:18 <b>incorrectly</b> 26:24 <b>increase</b> 117:20 <b>increasing</b> 75:6 <b>incredible</b> 59:23 <b>independent</b> 140:6 141:7,8 <b>Indian</b> 76:15 <b>indicate</b> 100:24 147:17 <b>indicated</b> 123:22 <b>indicates</b> 107:4 <b>indicating</b> 153:25 156:4 162:10 <b>individual</b> 38:20 122:18 154:24 <b>individually</b> 104:22 <b>information</b> 12:2,3 13:11 18:22,23 21:17 24:16 26:16 26:25 27:3 46:4 48:19 76:12 78:5,9 88:18 93:19,23,25 95:5,7,9 97:24 98:13 105:16 115:9 117:14 120:1,3 121:18 129:10,18 130:3 131:10,10,13 131:14,15,19 134:12 137:1 139:13,25 140:16 145:19 150:22 152:12 154:15,16 155:5 156:24,25 157:3,3 <b>informational</b> 94:8 114:23 116:17 <b>informed</b> 120:4 <b>initial</b> 68:17 147:16 <b>initially</b> 96:4 <b>initiate</b> 98:24 <b>input</b> 29:1 55:24 57:12 74:8 <b>insert</b> 39:24	<b>inside</b> 156:22 <b>inspector</b> 139:7 140:7 141:5 143:14 144:9 144:15 <b>instance</b> 32:12,18 36:16 144:8 <b>instances</b> 47:11 96:10 <b>instructed</b> 119:6 <b>instructing</b> 23:25 <b>instruction</b> 131:6 <b>intake</b> 96:22 145:11 <b>intelligent</b> 80:22,23 <b>intelligently</b> 75:17 76:23 <b>intend</b> 155:24 <b>intended</b> 143:14 <b>intensive</b> 104:15 <b>intent</b> 73:24 <b>intercom</b> 148:6 <b>interest</b> 5:20 139:24 140:20 142:5 <b>interested</b> 151:20 <b>interesting</b> 105:10 137:10 158:9 <b>interim</b> 148:4,4 <b>internal</b> 2:11 26:4 28:18 29:4 35:21 36:13,14,23 37:2,6 37:10 38:24 42:20 48:13 49:8,9,10,11 49:12,13,17 50:9 51:5 67:18 108:9 113:6,9 114:24,25 115:25 116:2 127:24 149:16 <b>internally</b> 9:11 39:12 <b>international</b> 27:25 <b>Internet</b> 114:21 115:4 118:1 <b>interpreting</b> 96:13 <b>Interventions</b> 106:11 <b>intoxication</b> 109:21 <b>introducing</b> 132:21 <b>inundate</b> 150:13 <b>inventoried</b> 33:5 48:2 <b>inventories</b> 17:8 22:5 28:22 31:7 32:6 33:13 34:3,21 41:8 43:1,12 <b>inventory</b> 2:12,13 8:4 8:7 9:21 11:2,16,19	11:21 12:23 18:10 18:11,14 19:21,22 20:6,12,18 21:6,10 21:13,16 22:7,25 23:15 25:13,16,17 26:2,13 28:19 30:9 31:20 33:14 34:6,9 34:13 35:10,23 39:4 39:13 40:5,22 45:17 49:1 50:10 51:7 154:24 155:8,22 <b>investigations</b> 141:18 <b>investment</b> 12:14 <b>INVITED</b> 2:21 <b>involved</b> 59:3 68:7 102:23 <b>issue</b> 7:23 19:13 28:17 36:12 58:7 63:2 74:17 77:21 78:23 85:18 90:1 122:11 154:4 <b>issues</b> 51:5 55:7 123:16 <b>it'll</b> 29:2 148:7 <b>item</b> 14:18,24 21:1,2 26:12 35:15 46:17 56:19 59:15 86:1,3 95:13 97:11,12 105:25 112:1 115:8 120:8 121:16 122:5 132:22,23 142:6 <b>items</b> 12:7 15:8 17:14 20:15,17 21:15 25:4 31:23 32:4,7 33:13 33:21,23 34:2,5,11 34:11 35:3,4 40:14 40:21 43:21,22,24 45:8,9,23,24 46:1,7 52:4 53:14 85:8,19 101:2 104:20 114:14 133:5 139:20 141:2 157:5 157:7 <b>iterations</b> 111:2
<b>I</b>				<b>J</b>
<b>idea</b> 24:9 33:10 38:12 45:6 78:18 138:24 144:12,17 160:21 162:23 <b>ideal</b> 11:8 <b>identification</b> 55:8 <b>identified</b> 20:23 33:23,24 45:21 139:22				<b>jail</b> 61:20 <b>janitorial</b> 159:8 <b>January</b> 79:10 92:7 95:14 98:21 102:13 102:14 108:18

113:8 147:4 150:1 <b>JEFFREY</b> 2:18 <b>JENNIFER</b> 2:10 <b>jest</b> 158:7 <b>jets</b> 158:20 <b>job</b> 17:13 21:7 140:13 140:14 <b>journal</b> 84:20 <b>July</b> 56:24 61:23 63:10 64:10 69:3 89:3,19 90:8 120:14 120:16,18 148:22 <b>jump</b> 4:12 23:22 <b>June</b> 57:9 59:9,11,13 59:14,15,16 61:21 64:8 69:6,9 72:12 87:16 90:16,18 <b>junk</b> 27:24 43:24 45:15,20 <b>juries</b> 140:25 <b>jury</b> 147:9,13 148:3	114:12,20 <b>knocks</b> 91:16 <b>know</b> 9:3 10:7 11:16 12:15,22 13:16 14:4 15:17 17:6,10,13 18:1,2 22:6 23:4 24:14 25:18,20,21 25:23 26:1 27:17 28:6 30:3 31:1 32:21,21,25 33:2 39:19 42:8 45:15 46:9,9 47:7,14,17 47:19,24,24 48:8,12 49:17,20 54:12 55:9 57:21 59:2,4 68:8 70:11 71:11 72:10 78:12 80:23 85:17 86:25 91:6 93:10,21 94:19 95:8,18 103:14 105:8 107:9 108:17 110:16,17 114:1,5 115:6 116:9 116:21 117:24 120:20 121:21 122:2,2,9,16 123:1 123:15 125:6,8,12 126:2,22,22 127:2 127:11 128:6,11,13 128:22,25 129:4,20 134:2,10,11 136:18 137:2,4 138:7,7 139:3,8 140:2,10,13 140:23 141:10 142:21,23,25,25 143:24 144:2,9 145:4,4,5,17,23 146:13 151:2,21 152:1,3,4,9,12,20 153:1 155:11 156:7 156:8,10,12,12,22 156:24 157:22 159:13,15,17 160:19 162:5,21 163:1,20 <b>knowing</b> 12:21 61:22 113:3 <b>knowledge</b> 57:24 147:16 <b>known</b> 56:24 71:4 74:19 75:8 104:24 <b>knows</b> 117:22 140:10	142:10 <b>kosher</b> 76:4 <hr/> <b>L</b> <hr/> <b>labeled</b> 115:4 <b>labor</b> 104:14 <b>lack</b> 7:8 36:13 <b>language</b> 40:3 60:12 119:19,22 153:22 <b>laptop</b> 154:13 157:14 157:15 <b>laptops</b> 10:5 47:21,24 48:6,8 154:1 <b>large</b> 11:25 113:10 164:10 <b>largest</b> 140:14 <b>Lauderdale</b> 1:12,25 164:16 <b>launch</b> 160:19 <b>law</b> 95:16 96:9,13 107:24 108:11 109:18 <b>lawsuit</b> 125:25 <b>lawyers</b> 140:19 <b>learn</b> 156:19 <b>learned</b> 86:15 <b>learning</b> 136:22 141:16 <b>leave</b> 84:16 86:18 90:10 114:16 <b>left</b> 14:2 96:18 97:21 105:12 107:17 <b>leftover</b> 14:23 <b>legal</b> 69:8 70:17 <b>legs</b> 11:4 36:6 <b>lesson</b> 86:14 <b>let's</b> 36:16 45:8 46:22 52:22 53:21 61:20 72:1 76:9,22 78:5 106:4 107:19 118:5 121:1 133:16 158:23 160:22 <b>letter</b> 6:18 52:16,24 53:17,19 54:2,6 55:15 56:16 60:7 67:14 68:18,23 79:25 91:19 121:17 121:21 <b>letter's</b> 53:3 <b>letters</b> 122:18 <b>level</b> 39:23 111:1	139:19,24 142:20 142:20 149:5 <b>levels</b> 39:25 108:6 <b>Lew</b> 2:7 4:3 110:22 <b>liabilities</b> 58:8 60:21 65:12 66:18 72:23 <b>liability</b> 57:16 61:16 62:15,20 63:3,4,5 63:10 64:2,18 65:14 66:23 68:2 72:13 74:18,22 75:8,23 76:14 <b>liable</b> 120:19 <b>liaison</b> 48:17 144:15 <b>life</b> 12:9 32:8 33:15 <b>lifetime</b> 146:18 <b>light</b> 8:2 <b>limited</b> 75:13 <b>line</b> 43:18 114:6 <b>lined</b> 92:14 <b>link</b> 110:1,2 162:23 <b>linked</b> 39:16 154:15 <b>links</b> 157:11 <b>list</b> 20:6 110:12 149:14 <b>listed</b> 26:25 36:17 88:9 96:24 97:3 <b>listening</b> 132:5 <b>literally</b> 120:17 129:24 <b>little</b> 12:3,10 13:10 17:22 18:23 27:7 29:16 37:11 39:18 43:18 44:8 129:16 142:22 143:19 150:20 151:5 152:17 155:13 156:1 <b>live</b> 117:7 121:11 144:10 <b>livestream</b> 116:24 <b>livestreamed</b> 118:17 <b>livestreaming</b> 117:22 <b>local</b> 107:14 108:8 <b>location</b> 15:3,24 16:8 16:23 18:20 20:18 20:20 35:14 36:3,5 36:11,18 37:9,10 39:18 40:7 41:10,16 42:18 <b>locations</b> 18:15 20:5	20:9 22:5,9,25 23:14 26:15 28:10 41:9,20 42:5 43:14 <b>long</b> 92:13 128:11,13 129:1 134:24 <b>long-term</b> 57:16 60:22,25 63:3,4 64:3,6,12 65:14 66:23 74:21 <b>longer</b> 12:9 13:10 14:1 15:2,8,9,24 16:4,7,10 30:14 32:5 33:15 34:9 35:12 36:7 43:23 44:24,25 45:9 85:16 103:16 117:4 <b>look</b> 11:19 17:19,20 18:24,25 19:5 21:15 23:25 31:22 32:12 32:18 33:7,23 34:19 34:23 37:20 38:22 39:18 41:6 42:4 43:10 54:23 55:19 56:1 74:22 76:9 77:21,23 88:12 95:15 104:21 107:15 116:13,19 119:2 121:3 127:2 127:16 136:24 139:8 141:14,23 148:8,10 156:11 157:11 158:10 161:12 162:19 163:15 <b>looked</b> 21:18 54:13 54:15,19,20 56:11 72:5 88:7 89:13 105:3 137:8 <b>looking</b> 7:5 8:20 9:7 12:22 14:9 15:25 18:12 19:6 25:21 28:11 29:24 34:8 54:17 58:21 67:7 74:8 76:8 96:8 104:9,14,22 115:17 125:2 140:16 141:11,21 147:23 148:16,24 149:12 157:17 159:17 <b>looks</b> 10:8 29:1 30:16 66:7,15 74:4 78:19
<hr/> <b>K</b> <hr/> <b>KC</b> 1:11 <b>keep</b> 27:24 76:21 81:3 86:15 90:20 116:18 159:5,10 <b>keeping</b> 22:3 149:21 <b>keeps</b> 5:17 32:7 <b>kept</b> 20:4 34:18 115:19 <b>kid</b> 158:24 <b>kids</b> 44:12,14 107:19 158:25 160:20 <b>Kim</b> 2:19 100:8 <b>kind</b> 6:3 13:22 18:25 21:2 29:1 37:8 40:24 44:10 69:16 75:14 93:18 112:6 112:25 113:4,25 135:7 136:24 139:20,25 142:1 144:17 156:9 157:4 157:9,19 161:22 <b>kindergarten</b> 107:20 <b>kinds</b> 108:6 141:14 141:19 <b>knew</b> 44:22 59:9 64:8 69:5,10 <b>knock</b> 113:10 <b>knocked</b> 113:8				

116:1,6 125:2	87:22 88:1,5,11,15	<b>managed</b> 155:23	7:24 8:3,19 11:14	92:4 94:5 111:23
<b>loop</b> 21:20 122:13	88:19,22 90:23 91:3	<b>management</b> 2:22	14:7,12,14,16 17:3	113:3,14 116:22
<b>loophole</b> 28:21 74:22	91:11,15 92:5 95:11	22:12 23:2 24:23	18:6 19:9 21:24	118:5 119:14
75:4	95:21 96:2 98:2,22	25:2 27:8 28:8,10	23:18 24:4 25:9,11	121:10 122:11
<b>Lord</b> 19:16 51:13	99:1,18,21 100:4,18	28:16 29:15,22 30:8	27:13 47:1 48:20	123:25 127:5,8,9
<b>loss</b> 16:6 32:19,22	100:22 101:15,18	30:16,18 33:11 35:2	49:4,22 50:1,4,8	130:1 131:1 135:4,8
35:22	102:3,7,10,17	35:9 37:17 40:11	83:18 92:16,17 93:2	136:4,17 138:9
<b>lost</b> 15:16,20,21 16:2	105:11 106:5,7	42:9,19 45:7 47:8	93:7,12,15,18,24	142:7 143:10
95:11 137:12 146:6	109:9 110:4,6 111:3	48:21,23 49:1 50:2	94:4,16,21 95:10	146:25 150:7 156:9
146:7	111:8,17,21 112:8	50:6 54:12,16,24	101:20 102:1 109:9	162:17 163:14
<b>lot</b> 8:21 9:9 10:16	112:10,14,21	55:10,17,21,23,24	109:10,23 110:3,5,7	164:1
29:7 40:21,23 80:25	114:19 115:13,23	100:16 134:25	110:11 121:10	<b>meetings</b> 5:2 87:1
113:7 114:2 131:7	116:5,13 121:12,24	144:21	125:18,21 126:1,9	91:25 114:2 122:1
134:1 138:7 146:8	122:4,20 123:11,24	<b>manager</b> 2:11,11,12	126:13 128:14	122:16 126:17,23
<b>loud</b> 63:6	124:10,21 125:8,25	8:7 22:11 100:12	135:17 136:7	135:1,2 158:2
<b>love</b> 5:6,7 116:8	126:6,11 129:8,24	102:25	142:11 153:23,24	<b>meets</b> 118:18 136:12
<b>Lozano</b> 94:21 95:2	130:14,25 131:20	<b>managing</b> 43:8	156:6 160:6,10	<b>member</b> 6:14,16 7:12
100:12,13	132:8,16 133:13,22	<b>mandate</b> 156:10	162:12,20 163:16	137:21,23 138:17
<b>luck</b> 140:18,18	134:3,22 135:16	<b>mandated</b> 17:19	<b>Mayersohn's</b> 30:11	139:2 150:3,6 151:7
<b>lunch</b> 147:6	137:17 138:13,16	22:17 105:23	<b>McGladrey</b> 147:14	151:24
<b>Lynch-Walsh</b> 2:3	142:8 143:2 144:6	<b>manner</b> 11:24 127:10	<b>mean</b> 9:5 10:15 11:8	<b>member's</b> 151:24
3:20,21 7:2,4,17,21	145:9,20 146:12	<b>manually</b> 107:12	30:25 44:2 47:9,15	<b>members</b> 2:2 4:18
7:25 8:1 12:17	150:2,8,11,18 151:8	<b>March</b> 60:9	60:19 69:9,13 77:2	5:11 6:3 8:13 13:21
14:12,15 17:4 19:9	152:6,14 153:2,19	<b>marked</b> 32:16	81:6 85:21 93:24	13:25 51:21 84:5
19:10 20:9 21:23,25	153:21 154:1 156:5	<b>Mary</b> 2:5 3:16 51:15	98:25 108:11	92:10 108:16
22:1,22 23:4,11,19	157:13 158:14,17	110:22 135:16,25	109:25 110:11,21	119:12 120:20
27:14,16,20 31:13	159:21 160:3,18	137:18 145:20	111:1,9 123:18	122:19,22,24 124:1
32:9,14,16 35:18	161:6,15,18,21,24	<b>match</b> 89:15	126:3,15 128:9	127:18 128:2
36:12 37:2 38:1,5	162:3,11 163:19,23	<b>matched</b> 86:3	135:17,21 136:1,2	130:20 141:8 142:5
38:15 39:1,3,10		<b>matches</b> 88:24	136:16 142:18,24	151:1 154:10,12
41:1,18 42:6,13		<b>matching</b> 86:5	144:14 152:9 153:3	155:2,3,4
43:6 44:4 45:4		<b>material</b> 12:15 45:22	156:6,7 163:16	<b>memo</b> 82:25 83:3
46:13,22,24 49:3,6	<b>M</b>	45:24 68:13,18 69:4	<b>meaning</b> 9:6	161:9
49:24 50:2,5,11,13	<b>M/WBE</b> 148:25	69:9 70:10,18,20,21	<b>means</b> 26:22 35:24	<b>memorandum</b> 119:16
50:18,20,24 51:8,12	<b>ma'am</b> 36:2	<b>materiality</b> 70:14	97:17 104:2 157:16	<b>memory</b> 106:4
51:19,22,24 52:2,13	<b>Madam</b> 31:11 52:1	77:21	<b>meant</b> 55:15	<b>mental</b> 85:5 89:9
52:23 53:3,20,25	72:3 91:2 115:6	<b>materials</b> 154:19	<b>media</b> 123:17	<b>mention</b> 85:19
54:4,9 56:15 58:15	132:7 138:19 150:4	<b>matrix</b> 106:14 107:15	<b>Medvin</b> 2:6 4:1,2,14	<b>mentioned</b> 53:24
59:9,12,18 60:4	161:8	108:4,5 110:22	4:16 8:19,20 10:11	85:11,13 91:12
61:6,18 62:19 63:22	<b>magical</b> 157:24	131:17	11:8 17:6 27:22	118:12,13 146:17
64:5 67:6 69:5 70:1	<b>main</b> 78:16	<b>matter</b> 27:4 86:18	30:2 128:15 136:1	<b>mentioning</b> 27:7
71:21 72:6,15,20	<b>mainstream</b> 163:11	119:21 126:18,19	<b>meet</b> 83:23 118:13	143:9
73:18 74:16 75:21	<b>maintain</b> 64:25	128:22 144:22	120:24 134:14	<b>mentions</b> 57:3
76:3 77:1,13,16	<b>maintained</b> 38:10	152:21	162:7	<b>Meo</b> 2:4 3:14,15 14:8
78:1,10,21 79:3,6	<b>maintaining</b> 16:24	<b>matters</b> 140:11	<b>meeting</b> 1:4 3:5 4:11	17:3,5,10 53:6
79:10,12,23 80:1,5	67:18	<b>Matthew</b> 2:5,13 3:18	7:12 31:4 38:14	54:10,11 55:5,13
80:8,12 81:3,13,22	<b>majority</b> 90:15	<b>Maximo</b> 144:18,20	41:12 46:5,10,10	56:4,9 59:7,11,16
82:6,10,16,19 83:2	<b>making</b> 9:13 42:19	<b>Mayersohn</b> 2:3 3:3,8	51:9 52:8 63:4	59:20 62:1,4,7,17
83:5,10,16,19,23	47:4 58:22 61:23	3:24,25 4:9,15,21	71:22 73:3 75:17	62:25 63:17 64:2,15
84:3,6,8 85:21 86:6	64:7 68:17 71:15	4:25 5:5,9,12,14,17	76:2,25 78:6,8,9,14	64:21 65:9,18,22
86:22 87:2,5,13,17	121:5 130:7 149:21	6:17,23 7:1,2,3,16	79:2 83:20 84:10	66:4,8,12,21 67:2,8
	158:5			
	<b>manage</b> 29:23			

67:12 70:2,14 71:8 71:11 79:15,21,24 81:16,19 82:24 83:4 83:6 99:20 100:4,5 100:9,17,23 101:4,8 101:17,23 102:6,9 102:15,19 103:1,7 103:10,17,25 105:4 105:12,21 106:1,6,8 106:17 107:2,9,25 108:7,14,20 109:2,7 109:22 110:2,10 112:10 115:21 121:8 128:12 136:1 136:6 138:19 140:4 142:10 150:4,9,13 151:4,21 152:1,7,24 153:7,17,20 156:1 160:14 <b>Meo's</b> 109:10 120:14 <b>merely</b> 27:9 <b>merged</b> 45:13 <b>message</b> 68:9 <b>method</b> 60:24 62:13 62:14 <b>microphone</b> 5:16 54:11 84:9 125:9 158:8 <b>microphone's</b> 116:19 <b>microphones</b> 95:23 114:22 116:9 117:25 124:18,22 125:1,17 127:15 157:20 158:2 <b>Microsoft</b> 31:3 <b>middle</b> 98:10 <b>mike</b> 47:1 49:6 <b>mikes</b> 11:1 <b>million</b> 69:3 72:24 75:9 84:19,21 89:1 89:2,6,18 90:1,5 <b>millions</b> 145:25,25,25 146:1 <b>mince</b> 123:7 <b>mind</b> 11:9 34:22 <b>mine's</b> 51:13 132:10 <b>miniscule</b> 8:24 <b>minority</b> 148:12 <b>minute</b> 43:21 <b>minutes</b> 5:1 31:3 91:9 111:7 119:5,25	130:6,19 131:11 134:13 150:24 151:13 153:6 <b>misconception</b> 63:19 <b>missed</b> 136:13 <b>missing</b> 9:4 10:6 14:20 15:8,15 19:14 20:1,3 25:15 44:2 45:23,24 46:2 48:1 85:8 <b>mitigate</b> 47:11 48:24 <b>Mm-hmm</b> 109:1 <b>model</b> 97:19 <b>modern</b> 44:21 <b>modified</b> 62:14 65:8 65:10 68:3 <b>momentum</b> 149:22 <b>Monday</b> 56:21 <b>money</b> 86:16 89:7,21 89:24 90:4,7 124:19 133:20 139:10 143:14 146:8 156:15 157:1,8 <b>monitor</b> 22:23 30:17 30:18 32:25 149:9 155:8 <b>monitored</b> 47:23 <b>monitoring</b> 22:22 23:16 28:18,25 41:4 43:11 49:12 67:19 98:4,9 99:16 147:12 147:14,24 <b>month</b> 101:19 114:4 150:7 <b>months</b> 63:9 122:13 144:19 <b>morning</b> 8:12 77:11 91:23 158:20 <b>motion</b> 46:21 48:16 48:21 50:16,24 51:24 69:18,18 79:13,15,20 80:2,2 80:5,9,15 84:8,11 111:9,13 116:23 118:23 119:1,2,21 120:15,16,19 121:5 129:12,13 130:5 131:2,4,7,19 132:18 132:19 148:8 150:12,19,21 152:7 152:18 161:5,6	163:21 <b>motions</b> 116:21,23 119:6,17 120:23 122:5 123:1,2 125:15 128:17 129:16 130:9,22 131:3,8 134:15 148:7 150:9,9,14,18 151:2 <b>motivation</b> 73:10 <b>Motorola</b> 17:15 <b>mouth</b> 138:21 <b>move</b> 30:5 48:21 50:2 50:6 52:18 79:20 88:17 92:6 95:14 112:17 116:17 <b>moved</b> 4:13,15 5:3,5 51:12,15 83:25 87:22 88:8 97:9,21 122:5 <b>moving</b> 47:12 89:4 <b>MSL</b> 2:22 52:16 53:11 54:16,25 55:2 56:14 57:10 71:13 91:19 115:16 <b>MSL's</b> 56:3 <b>mumble</b> 143:5,5	111:5 114:6 120:3 125:11 128:1 136:13 148:2 149:4 154:21 162:7,16 <b>needed</b> 15:3,8,9,15 24:11,12 28:5,7 52:15 <b>needing</b> 92:10 <b>needs</b> 15:9 29:23 30:15,17 44:14 138:6 162:14 <b>nefarious</b> 12:23 <b>negotiation</b> 145:15 <b>neighbor</b> 43:25 <b>neighborhoods</b> 47:25 <b>net</b> 61:8 64:17,20 65:6,15,24,25 66:5 67:10 <b>never</b> 116:9 123:7 137:8 140:9 159:16 <b>new</b> 12:5 21:18,21 34:16 57:3 81:15 92:9,19 95:17 97:17 97:17,18,25 99:9 100:10 116:11 125:12 127:15 128:2 148:8 154:9 155:3,7 157:2,3 <b>newer</b> 134:9 <b>news</b> 69:10 92:11 <b>night</b> 140:21 <b>nights</b> 88:4,5 <b>nine</b> 127:18 <b>no-brainer</b> 126:17 <b>nobody's</b> 137:15 <b>Nominating</b> 5:1 <b>non-examples</b> 110:15 <b>non-school</b> 22:4,25 28:10 <b>noncompliant</b> 60:8 <b>normal</b> 118:14 <b>normally</b> 25:1 66:18 78:13 <b>Notary</b> 164:9 <b>note</b> 21:3 <b>noted</b> 26:18 28:17 46:13 137:10,16 <b>notes</b> 62:10 73:5,6 91:5,8 106:3 163:15 164:14 <b>noticing</b> 162:16	<b>notification</b> 6:21 <b>notified</b> 52:4 91:23 109:19 <b>November</b> 1:14 3:4 4:10 147:19 164:15 <b>number</b> 8:4 12:6 17:14 33:4 34:5,11 43:21 52:19,19 71:16 85:22,23 88:6 88:9 97:11,12,19,21 115:8,17 138:10 149:23,25 159:13 <b>numbers</b> 29:8 89:14 97:11 115:15
<b>O</b>				<b>O-100</b> 20:23 22:13 37:8,15,18,20,25 38:1 39:1 40:20 41:6 <b>object</b> 81:7 <b>objective</b> 141:7 <b>observations</b> 30:11 147:10,24 <b>observes</b> 109:20 <b>observing</b> 157:19 <b>obsolete</b> 30:22 31:24 32:4 33:14,25 40:21 <b>obtaining</b> 98:19 <b>obviously</b> 47:16 104:7 126:23 127:3 128:2 <b>occasionally</b> 107:18 <b>occurring</b> 10:1 28:25 <b>occurs</b> 12:24 95:23 <b>OCTAVIA</b> 2:15 <b>October</b> 5:1 101:24 <b>offended</b> 118:16 <b>office</b> 2:8 10:21 29:11 63:15 69:17 80:11 101:24 110:4,6 141:4 142:12 143:15 144:9,15 147:11,13 159:23 159:24 160:24 <b>officer</b> 39:2 81:15 82:11,23 <b>official</b> 139:1 <b>offset</b> 124:19 <b>oftentimes</b> 20:15 <b>oh</b> 6:9 19:16 25:15



26:11 32:17 49:7 50:20 51:13 62:17 80:5 83:2 88:5 100:2 101:4,8 102:3 116:19 121:12 132:8 135:7 150:11 154:1 163:23 <b>OIG</b> 117:18 121:7 142:24 143:7 146:16 <b>okay</b> 4:25 7:1,16,24 8:6 10:11 14:6 15:14 16:18 19:10 21:23 25:8 27:13 35:18 39:3,10 41:1 41:14 46:13 49:24 50:11,13 51:2,12,15 52:13,23 53:3,5,20 53:25 54:1,1 55:5 56:9,15 58:15 60:1 62:7 63:7 64:21 67:12 68:9 69:12 70:3,6 78:21 79:3,6 79:12 80:1,5 82:16 83:5,10,16,25 84:3 84:11 86:6 87:2 90:25,25 91:9,14,15 91:17 93:7,15 95:10 95:11 96:2 98:22 99:18,21 100:4,5,9 100:17,22 101:8 102:9 103:1,7,10,25 105:4 106:1,17 108:14 109:7 111:3 112:9 114:19 115:13 116:5,21 117:5 121:12 130:14,25 131:20 137:17,19 142:8 145:20 146:16 153:19 155:16 161:18,24 163:18 163:18,23 <b>old</b> 10:2,6 52:14 95:16 97:20 98:14 115:14 124:25 157:2 <b>older</b> 107:19 125:4 <b>Oleg</b> 2:6 3:22 71:23 77:16 80:4 83:25 134:22	<b>Oleg's</b> 135:25 <b>OMAR</b> 2:18 <b>on-line</b> 22:18 <b>once</b> 4:12 21:6 45:21 47:14 58:3,4 91:13 96:11 108:16 117:3 146:11 154:15 <b>one's</b> 28:18 38:2 62:13 <b>one-on-one</b> 152:25 <b>one-page</b> 152:18 <b>ones</b> 33:2 79:5 120:11 125:4 129:25 156:1 <b>ongoing</b> 19:13 67:19 <b>onus</b> 24:23 35:9 <b>ooh</b> 118:4 <b>open</b> 48:23 55:16 87:11 126:19 <b>operating</b> 19:4 31:15 <b>operational</b> 35:13 37:16 47:6,9,12 48:11 92:18 113:15 142:18 <b>operationally</b> 37:12 144:3 <b>operations</b> 2:11 23:12 49:14,15 64:16 <b>opine</b> 54:20 <b>opinion</b> 9:14 61:14 69:14,16,24 70:24 71:23 73:4 76:3,5 80:10 81:22,23,24 82:20 139:10 156:11 <b>OPPAGA</b> 142:12 <b>opportunity</b> 71:20 78:20 113:6 114:16 133:5 <b>opposed</b> 4:19 5:12 25:23 51:22 84:6 <b>opposite</b> 137:13 <b>option</b> 60:13 68:19 68:21 122:20 142:21 156:20 <b>options</b> 160:13 <b>order</b> 3:5 46:19 50:22 96:24,25 97:1,6 <b>orders</b> 48:17 <b>organization</b> 141:16 145:8	<b>organized</b> 96:20 <b>oriented</b> 92:10 <b>original</b> 13:13 25:4 35:6 57:24 97:7 <b>outdated</b> 22:16 <b>Outgoing</b> 155:4 <b>outlined</b> 107:23 <b>outlining</b> 71:4 <b>outside</b> 55:24 82:8 94:11 140:6 <b>over-accrued</b> 58:19 <b>overall</b> 42:9 <b>overburden</b> 152:10 <b>overburdened</b> 152:11 <b>oversee</b> 139:11 <b>oversight</b> 140:6,6,24 <b>overview</b> 8:8,13 <b>owned</b> 38:24 148:12 <b>owns</b> 27:2 38:23 39:1	<hr/> <b>P</b> <hr/> <b>P&amp;Z</b> 127:1 135:19 <b>p.m</b> 1:14 164:1 <b>package</b> 150:5,8 <b>packed</b> 136:2 <b>packet</b> 134:11 <b>page</b> 32:14,15,16 35:19 44:1 53:14,21 55:6 56:19 58:6 67:14 87:12 88:13 103:2 105:8 106:1,4 106:5,6,21 107:16 107:19 152:4 <b>pages</b> 52:16 150:14 <b>paid</b> 29:23 56:24 57:18 58:13 72:19 74:1,7 89:19 148:16 <b>Palm</b> 58:17,18,22 59:1 71:24 73:5 76:6 77:19,24 78:1 <b>paper</b> 25:18,24 152:3 154:13 156:13,17 <b>paperwork</b> 20:16 <b>par</b> 99:7 <b>paragraph</b> 103:2 <b>parallel</b> 24:1 <b>paraphrase</b> 143:24 <b>paraphrasing</b> 153:5 <b>parcel</b> 102:10 <b>Pardon</b> 99:25 <b>Parent/Community</b>	126:3 <b>parking</b> 22:1 <b>part</b> 12:19 13:14 20:19 28:23 30:18 32:5,6 45:22 53:23 72:19 92:17 101:1 102:10,20 103:13 103:23 106:15 120:18 124:3 125:24 133:9 136:12 139:1 141:15 145:12,23 146:2 148:23 154:2 <b>partially</b> 10:18 <b>particular</b> 15:3,24 16:23 36:18 129:3 130:21 151:23 <b>particularly</b> 69:22 138:23 139:12 <b>parts</b> 108:23 <b>partying</b> 121:9 <b>pass</b> 61:21 144:13 <b>passed</b> 118:12 119:1 122:7 130:5 131:2 132:16 134:15 141:4 145:6 <b>passes</b> 51:24 <b>passing</b> 143:11 <b>path</b> 132:13 <b>pattern</b> 6:4 45:25 <b>patterns</b> 19:3 <b>pay</b> 16:11 64:10 90:4 133:20 <b>paying</b> 68:25 72:16 74:20 163:17 <b>payment</b> 56:20,23 57:6 59:12 60:12 61:15,16,22 63:8,9 69:3 70:7 75:9 89:3 89:25 90:8,10 148:17 <b>payments</b> 57:25 58:13,23 60:9,11 64:11 68:20 72:16 74:7 <b>payroll</b> 118:22,24 119:3 150:23 <b>PCAOB</b> 139:6 <b>PDF</b> 106:5,8 <b>pencil</b> 25:18,24 156:13	<b>people</b> 30:13 31:6 34:18 37:5 40:1 43:8 46:14 111:12 113:1 117:23,24 123:10,15 138:10 140:20 155:10,10 158:23 159:5,11 <b>people's</b> 48:3 <b>percent</b> 18:13,18 32:22 34:6,13 65:1 65:3 71:9 73:15 74:24 116:2,7 117:18 139:23 148:14,25 149:1,2 <b>perfect</b> 89:5 <b>perfectly</b> 124:18 <b>perform</b> 109:4 <b>performing</b> 31:19 139:6 <b>period</b> 45:10 74:19 74:20 84:19 87:9 106:25 163:4 <b>periodic</b> 99:2 <b>person</b> 23:12 74:12 80:3 83:9 112:2 115:10 145:15 152:14,15 155:17 162:4,8 <b>personal</b> 47:18 <b>personally</b> 127:5 <b>personnel</b> 37:1 <b>perspective</b> 47:13 97:3 125:18 127:24 136:10 <b>pesky</b> 28:15 <b>Peter</b> 2:7 4:7 137:24 <b>phrased</b> 33:8 <b>Phyllis</b> 4:5 <b>physically</b> 10:10 <b>pick</b> 36:19,21 40:2 126:11 <b>picked</b> 109:15 <b>picks</b> 95:24 <b>picture</b> 138:13,16,18 <b>picturing</b> 39:11 <b>piece</b> 47:17 129:8 <b>piled</b> 137:14 <b>pipeline</b> 35:11 <b>PIVOT</b> 161:9 <b>place</b> 14:21 22:23 23:6,16 25:12,22
---	--	---	---	---	--

30:24 39:19 41:11 48:13 49:23 67:6 94:5,10 105:14 124:4 136:2 143:7 155:14 <b>placed</b> 84:24 <b>places</b> 37:21 <b>plan</b> 57:15 60:11 75:1 113:18 118:2 139:18 148:23 149:7 <b>planned</b> 57:18 <b>planning</b> 112:1 126:14 146:21 149:15 162:3 <b>plans</b> 29:17 98:4,9 99:17 <b>please</b> 3:5 68:15 70:13 <b>pleased</b> 149:24 <b>Pledge</b> 3:6,7 <b>plenty</b> 133:19 <b>plus</b> 16:19 <b>pocket</b> 16:13 <b>point</b> 19:24 20:15 21:16,19 46:4,11 48:3 49:11 67:16,17 71:21 77:18 78:4 87:7 106:22 109:11 112:24 113:20 114:7 116:22 117:24 124:21 127:17 132:25 134:16,24 135:12 135:18,25 140:22 144:22 158:4,15 162:20 <b>pointed</b> 44:1 92:12 131:1 <b>points</b> 26:17 47:4,10 48:10 70:15 <b>policies</b> 97:25 107:13 118:23 <b>policy</b> 96:5,9,11,12 106:16 107:6 108:9 108:23 118:15 119:15 142:13 <b>pop</b> 158:19 <b>pops</b> 162:7 <b>portion</b> 45:8,9 64:13 71:6 74:21 79:14	88:24 113:11 158:18 <b>posed</b> 133:10 <b>position</b> 18:8 53:18 61:9 64:18,20 65:6 67:11 81:14 <b>positions</b> 81:9 <b>possibility</b> 34:12 <b>possible</b> 7:8 34:24 52:9 55:18 81:20 109:20 151:20 155:25 156:5 160:15 <b>possibly</b> 31:21 94:10 108:15 <b>potentially</b> 28:23 60:8 <b>potluck</b> 31:2 <b>powers</b> 141:25 <b>PPO</b> 20:10 <b>practice</b> 20:23 21:8 22:15 37:15,21 38:6 38:8,9,12,19,21,23 40:19 58:11 <b>practices</b> 74:9 146:4 <b>precisely</b> 152:12 <b>prepared</b> 36:22,25 <b>preparing</b> 54:24 79:5 90:9 <b>present</b> 3:11 54:7 123:20 <b>presentation</b> 67:21 <b>presented</b> 96:25 <b>pressed</b> 56:18 <b>pretend</b> 61:19,21 <b>pretty</b> 58:23 99:13 105:10 107:3 123:8 132:10 134:7 152:8 152:17 <b>previous</b> 108:22 <b>previously</b> 100:11 104:24 <b>primary</b> 158:18 <b>principal</b> 13:21 20:22 94:5 160:5 <b>principals</b> 94:16 <b>principles</b> 59:21 61:15 63:11 67:20 67:23 68:5,12 69:22 <b>printed</b> 156:25 <b>prior</b> 53:15 60:17	84:19 87:9 96:23 132:19 <b>prioritize</b> 139:20 <b>PRITYKINA</b> 2:11 94:24 103:15,19 106:13,20 107:21 108:1,10 <b>privy</b> 86:25 <b>proactively</b> 155:12 <b>probably</b> 26:3 33:9 39:16 47:18 70:20 70:21,22 105:4 107:18 113:19 117:17 118:8 129:20 142:19 147:2 156:3 <b>problem</b> 19:19 20:19 21:12 24:22 124:3 125:9,10 139:22 140:3 141:24 153:12 157:9,15 <b>problems</b> 8:25 26:5 123:20 <b>procedure</b> 17:7 19:4 24:1 119:15 <b>procedures</b> 31:16 35:22 37:4,8 39:13 39:15 41:10,16,20 41:23 42:18 49:12 96:10 98:1 107:7 118:23 <b>proceedings</b> 3:1 164:12 <b>process</b> 7:14 18:5 21:3,14,19,21,22 22:23 23:6,16 28:2 28:7,8 31:18,20,22 34:17 38:16 41:4 43:8 46:16 54:17,21 91:20 96:7 97:22 98:19 99:6,8 100:10 101:25 104:4,11 105:2 120:22 121:20 129:15 145:12 150:24 155:23 <b>processed</b> 92:20 131:5 <b>processes</b> 30:19 49:13 94:25 95:1 97:5	<b>professional</b> 146:17 <b>program</b> 47:20 97:23 100:25 101:21,21 102:20 103:5,11,18 104:2 105:6 142:13 146:19 148:20 149:2,4,10 <b>progress</b> 114:25 115:3 116:1 <b>progressive</b> 110:24 <b>prohibit</b> 119:17 <b>Promethean</b> 13:17,23 44:9,11,13 <b>PROMISE</b> 100:25 101:21,21 102:19 103:5,11,15,21 104:2,25 105:6,13 105:17 <b>promulgated</b> 153:16 <b>proof</b> 41:7 <b>proper</b> 35:23 <b>properly</b> 9:19 10:8 12:12 27:3 <b>property</b> 2:12 8:4,7 9:18 10:9 11:16 18:9,10 26:13 45:17 49:1 50:10 51:6 <b>proponent</b> 124:15,15 <b>propose</b> 49:21 <b>proposed</b> 49:9,17 51:4,6 82:13 83:13 <b>protected</b> 12:13 <b>prove</b> 113:20 <b>provide</b> 9:16 18:23 30:20 33:17 35:2 47:9,13 50:6 51:4 99:11 119:22,25 120:5 127:8 130:18 130:20 139:24,25 141:5,6 144:4,4 145:18 157:6 <b>provided</b> 26:8,10,10 53:17 57:2,11,12 68:18 85:11,13,20 87:8 98:17 119:9 <b>provides</b> 48:24 <b>providing</b> 9:23 11:23 117:4 147:25 154:11 <b>proving</b> 158:14 <b>public</b> 4:22,23 75:6	76:6 90:2 117:13,20 118:10 119:14 120:21 126:20 138:20 162:17 164:10 <b>pull</b> 19:11 52:24 84:15 115:3 133:14 <b>pulled</b> 119:5 133:2,4 133:15,17,21 <b>pulling</b> 99:9 102:18 148:21 <b>punting</b> 108:21 <b>Punzi</b> 100:8 <b>PUNZI-ELABIARY</b> 2:19 100:11,21 <b>purchase</b> 25:1 <b>purpose</b> 10:19 15:2 16:21 87:9 130:7 <b>purposes</b> 48:2 53:19 114:23 116:17 154:17 <b>pursuant</b> 131:7 <b>pursue</b> 146:5 <b>purview</b> 38:18 141:7 <b>push</b> 136:24 <b>put</b> 12:1 14:12,20 24:23 25:2,22 26:23 26:24 29:5,11 30:24 44:10 47:16 48:15 48:20 55:3 68:10 72:20 76:22 83:20 86:10,21,23 118:20 120:14 131:11,12 133:8 150:22 154:23 155:19 157:1 159:23 <b>putting</b> 15:14 21:18 31:14 35:8 85:23 129:17 135:18 138:8 140:4
<hr/> <b>Q</b> <hr/>				
<b>Q1</b> 149:12				
<b>Q4</b> 149:12				
<b>qualified</b> 32:1				
<b>qualitative</b> 31:15				
<b>quantitative</b> 70:16				
<b>quarter</b> 99:12				
<b>quarterly</b> 146:19				
<b>question</b> 12:24 19:15 23:7 27:2,2 28:12				

32:11 33:7 53:15 56:25 57:5,24 70:3 70:4 71:5 73:13,19 74:12 87:3,4,6,11 88:12,15,24 96:14 101:16 102:4 105:5 111:15 112:11 123:12 133:9 134:9 135:7 138:19 139:5 145:21 155:15 163:2 <b>questionable</b> 96:12 <b>questions</b> 8:10,17,19 23:21 24:6 27:9,17 27:18 52:10 54:6,9 75:25 78:17 81:10 92:6,14 99:19,20 102:16,25 112:4,16 112:19 115:2,12,22 116:16 131:22 132:5,6 135:3 136:4 136:15 142:4 161:11,13,14,15,19 <b>queue</b> 14:13 <b>quick</b> 132:10 137:9 138:19 <b>quickly</b> 18:7 45:5 112:23 113:23 <b>quite</b> 13:4 <b>quorum</b> 7:7 163:20 <b>quote</b> 68:15 70:13	<b>re-advertise</b> 162:10 <b>reach</b> 7:11 155:17 <b>reached</b> 53:8 <b>read</b> 71:20 76:23 88:7 117:10 127:4 131:3 150:17 <b>readily</b> 95:7 <b>reading</b> 80:20 104:15 <b>ready</b> 39:20 79:2,19 147:1 148:9 <b>Reagan</b> 152:4 <b>real</b> 35:3 39:11 55:5 70:9 <b>realistic</b> 78:19 <b>realistically</b> 14:19 143:6 <b>reality</b> 9:5 <b>realize</b> 9:8 102:3 144:10 <b>realized</b> 98:16 <b>really</b> 18:15 34:19 45:18 54:16,22,22 63:13 77:22 91:21 113:5,7,10 118:18 141:21 145:22 147:10 152:21 <b>realtime</b> 92:23 93:3 <b>reappointed</b> 6:5,7 154:9 <b>reason</b> 8:2 9:15 13:2 33:3 35:18 70:9 77:4,19 104:10 111:22 113:5 144:20 <b>reasonable</b> 75:19 76:24 159:14 <b>reasonable-sized</b> 18:17 <b>reasons</b> 82:12 <b>Rebecca</b> 3:12 5:25 <b>recall</b> 92:25 <b>receipt</b> 119:9 <b>receive</b> 18:25 41:15 84:13 <b>received</b> 6:21 92:3 119:12 <b>receiving</b> 145:6 <b>recited</b> 3:7 <b>recognizes</b> 57:17 <b>recognizing</b> 29:25 <b>recommend</b> 37:23	42:12 <b>recommendation</b> 61:12 135:21,22 <b>recommendations</b> 32:4,24 34:25 119:10,11 120:10 135:20 147:11,15 147:24 <b>recommended</b> 33:25 40:10 <b>recommending</b> 77:19 79:13 <b>record</b> 22:3 24:4 27:13 63:11 65:11 65:14 66:22 70:5 72:13 86:17 104:23 124:8 139:1,14 164:13 <b>recorded</b> 63:19 65:8 66:10 67:3 68:3 70:8,23 71:2,2 127:3 <b>records</b> 10:9 22:3 39:6 86:14 104:9,14 104:16 117:13 118:10 119:14 120:21 <b>recover</b> 15:5 <b>recovered</b> 15:22 16:6 16:15 <b>recreate</b> 31:2 <b>reduce</b> 64:17 <b>reduced</b> 75:16,25 <b>REF</b> 88:21 <b>refer</b> 144:8 <b>reference</b> 92:2 <b>referendum</b> 57:3 85:4 88:23,25 89:7,22 141:4 145:6 <b>referred</b> 107:13 147:9,11 <b>referring</b> 17:22 37:14 <b>reflect</b> 91:7 <b>reflected</b> 149:6 <b>regard</b> 112:24 115:8 129:22 158:5 <b>regarding</b> 48:25 50:9 139:16 161:16 <b>regardless</b> 21:11 126:25 145:14 <b>regionals</b> 94:19	<b>regular</b> 88:25 105:2 119:13 148:1 <b>related</b> 93:18 100:25 101:16 130:10 <b>relates</b> 51:8 <b>relevant</b> 20:4 132:22 <b>relinquish</b> 27:14 <b>remain</b> 155:7 <b>remainder</b> 114:13 <b>remember</b> 10:15 66:5 80:6 86:7 110:21 120:7 125:5 160:12 <b>remind</b> 21:4 47:5 115:7 138:5 146:22 <b>reminder</b> 47:20 <b>remove</b> 21:5 53:15 <b>removed</b> 20:17 21:10 32:5 143:12 <b>reoccurring</b> 33:1 <b>repeat</b> 15:11 49:24 <b>repeated</b> 106:8 <b>replace</b> 14:21,24 15:19 16:11,12,14 25:3 35:4 <b>replaced</b> 15:10,15 44:15 <b>replacement</b> 7:6,23 14:19 16:1 19:25 20:2 24:10,13,24 25:5 35:2,6 <b>report</b> 7:14 10:8 13:14 18:5 32:2,11 45:21 47:13 48:24 49:8 50:6,8 66:20 71:12 75:2 100:23 100:24 101:6,23 102:11,16 107:4 108:8 113:9 114:25 115:3 116:1 119:24 130:24 131:17,25 137:2 140:1 145:17 147:13,17 148:5 149:10,25 164:12 <b>report's</b> 102:12 <b>reportable</b> 105:25 <b>reported</b> 8:14 9:19 10:6 61:17 62:18 65:19 66:6 103:12 103:16,23 105:18 107:12 108:10 109:12 110:14	116:23 <b>Reporter</b> 1:23,23 2:22 82:18 164:9,19 <b>REPORTER'S</b> 164:6 <b>reporting</b> 1:24 2:17 2:22 11:22 16:3 39:9 55:7,10 103:23 110:12 <b>reports</b> 26:13 53:11 54:24 55:1 65:6 94:5,17 100:19 113:12,20 114:10 121:18 122:6 138:25 139:3 141:11 142:14 150:10 152:17,18 <b>repository</b> 105:15 <b>represent</b> 18:15 97:20 122:21 139:23 <b>representative</b> 136:25 <b>representatives</b> 40:17 <b>represented</b> 74:5 <b>request</b> 29:12 51:3 61:10 69:15 71:17 80:9 117:13 118:11 119:15 120:21 121:20 159:23 <b>requesting</b> 86:5 <b>requests</b> 91:6 <b>require</b> 31:17 108:7 <b>required</b> 9:2 17:7,7 20:5,11 23:14 30:18 34:21 43:2 54:7 95:16,17 97:25 107:13,13 111:10 113:11 125:19,21 126:10,15,22 127:7 129:18 135:3 136:11 138:21,22 148:24 150:24 <b>requirement</b> 9:20 23:17 65:3 108:11 108:13 126:2 128:7 136:11 156:20 <b>requirements</b> 5:23 37:16 40:19 53:6,10 53:12 107:23 108:4 160:1 <b>requires</b> 59:24 64:25
<b>R</b>				
<b>R</b> 1:23 2:18 164:9,19 <b>RADCLIFF</b> 2:14 <b>radio</b> 9:4 <b>radios</b> 17:16,25 <b>raised</b> 51:9 76:1 122:10 <b>raises</b> 111:14 161:13 161:19 <b>raising</b> 116:18 <b>ramping</b> 149:3 <b>range</b> 18:18 70:6 <b>ranked</b> 23:11 <b>rate</b> 157:21 <b>ratings</b> 129:19 <b>rationale</b> 68:16,17 86:23 118:7 119:22 150:19,20,21 <b>rationales</b> 77:10				

139:5,6	78:7 79:18 83:1	14:25 15:20 16:8,17	<b>S</b> 139:9	82:1,21 83:14 92:9
<b>resend</b> 86:4	134:11 145:11	17:2,8 18:8 22:19	<b>SAC</b> 94:4 126:6	92:22,22 99:9
<b>resignation</b> 6:19,21	147:5 154:19	25:25 35:17 41:1,24	<b>Safe</b> 110:4,6	101:13 104:18
<b>resigned</b> 7:19	<b>reviewed</b> 56:21 67:14	44:6,16 49:22 52:19	<b>safekeeping</b> 35:22	105:18 110:25
<b>resolved</b> 78:25 79:7	83:6,12 92:13	52:23 55:12 59:19	<b>safety</b> 30:21 85:5	119:10,13,13,18
<b>resources</b> 9:1 11:9,18	119:12	61:1 62:20,24 64:4	89:9 100:14,19	120:24 121:25
27:23 29:10	<b>reviewing</b> 42:21,23	65:9 66:21 70:21	139:19	130:11 134:17
<b>respect</b> 74:11	148:19	71:8 72:8,20 74:16	<b>SAFR</b> 72:9	136:14,20 137:23
<b>respectfully</b> 75:21	<b>revision</b> 106:24	75:5 80:6 82:10	<b>salvage</b> 17:21 19:23	139:12,12 140:15
<b>respective</b> 155:5	<b>revisions</b> 26:25	84:3 86:11,22 88:17	20:3	142:7 158:22 159:1
<b>respond</b> 18:7 25:15	153:20	88:20,25 91:1,15	<b>sample</b> 17:12 18:12	159:18 160:25
26:2,7 31:11 45:3,7	<b>revisit</b> 92:15	92:5 93:12,23 96:3	18:17,18,22 32:6	<b>School's</b> 76:6 162:24
73:20 91:13 112:23	<b>revive</b> 19:4	96:19,25 99:3 100:7	34:9 40:13	<b>schools</b> 9:22 11:3
117:2 135:6 145:3	<b>revved</b> 143:23	100:23 101:9,23	<b>sampled</b> 34:8	12:22 20:7,11 21:20
<b>responding</b> 74:11	<b>Rhodes</b> 2:9 3:9,12,14	102:1,19 108:7	<b>samples</b> 57:13	22:6,16 23:14 24:2
135:3	3:16,18,20,22,24	116:15 117:23	<b>sarcastic</b> 90:20	27:12 28:23 33:4
<b>responds</b> 86:2	4:1,3,5,7,19,23 5:15	122:6 123:6 126:1,9	<b>satisfactory</b> 78:25	34:3 40:23,24 43:13
<b>response</b> 3:13,17 4:6	5:22 6:12,20,25	133:13 134:3 137:7	<b>save</b> 146:8 157:1	90:17 93:25 95:6
4:20 5:13 25:3,10	7:11,20 8:6 11:10	141:1 145:5 150:2	<b>saved</b> 145:24	97:6 106:15 110:4,6
25:14 27:19 29:15	11:14,15 12:18 13:2	153:22 155:4 156:1	<b>saving</b> 156:15	117:12 118:20
29:21 30:20 33:18	13:9 17:13 18:6,7	160:18 163:19,24	<b>saw</b> 20:7 43:12 58:15	136:21 159:4,5,12
33:19 50:8,15 51:18	20:8,13 23:18,23	<b>ring</b> 152:12	129:9 130:2	160:21 161:2
51:23 84:2,7 89:25	24:20 25:8 26:7	<b>rise</b> 3:5	<b>saying</b> 4:17 5:6,7,8	<b>scope</b> 55:2 82:9
112:20 117:3,8	31:11,14 33:4 34:16	<b>risk</b> 46:1 55:22,23	5:10 11:5 23:5 42:7	100:24 103:3 109:3
118:2,10,15 119:8	35:25 37:13 38:4,8	56:3 129:19 131:16	42:9,17 43:7 50:23	146:23 148:9
147:16,19	39:5 40:9 41:14	139:16,17	60:7 77:14 79:8	<b>scramble</b> 28:14
<b>responses</b> 29:22 30:8	45:3,5,17 46:15	<b>risks</b> 54:13,23 55:4	80:23,24 83:3 90:3	<b>screen</b> 84:16
30:12,14 33:11	47:7 48:15 49:2	<b>River</b> 76:15	103:14 115:19	<b>scroll</b> 97:14
75:25 98:20	52:1,3,25 53:5,23	<b>road</b> 133:12	118:4,19 120:7	<b>SDOP</b> 148:10
<b>responsibilities</b> 36:9	54:13,14,19 56:5,9	<b>Robert</b> 2:3 3:24	122:9,14,14 126:10	<b>SE</b> 1:12
<b>responsibility</b> 140:5	78:11,16 82:7 88:6	134:22 135:16	128:3 131:9 135:7	<b>season</b> 113:1 163:6
<b>responsible</b> 9:18 41:5	88:14 91:2,4,14,23	142:8	142:3 158:6,8	<b>seat</b> 7:7,9 157:19
<b>rest</b> 61:18 64:10	95:12,18,25 101:2,5	<b>Robert's</b> 44:19	<b>says</b> 7:18 21:9 50:5	<b>seat's</b> 7:21
126:4	102:15,22 112:23	<b>roles</b> 96:21	53:18 55:18 59:24	<b>SEC</b> 139:5
<b>restate</b> 80:1	114:7 115:6,20	<b>roll</b> 3:8	63:17,18 88:20,25	<b>second</b> 4:14,15 5:4
<b>restating</b> 121:3 148:7	116:11 125:2,20	<b>roof</b> 163:7	103:2 109:18 120:2	13:1 22:2 33:6
<b>restroom</b> 95:20	129:15 131:4 132:2	<b>room</b> 1:11 39:22 40:5	135:22 144:22	46:23 50:11,12,18
<b>resulted</b> 8:15	132:14,25 133:8	123:15 137:7,8,11	<b>scenario</b> 24:12	50:21,25 51:11 63:8
<b>resulting</b> 35:22	138:20 139:15	138:14	140:25	68:10 70:1 80:6,8
<b>results</b> 9:12 28:9	140:22 143:8	<b>rough</b> 13:5	<b>scenarios</b> 43:20	96:1 106:21 132:9
119:4	144:24 145:10	<b>routing</b> 145:11	<b>schedule</b> 17:20 135:1	148:4 163:21
<b>retaining</b> 86:14	149:8,15,17 150:11	<b>rows</b> 96:21	135:14	<b>seconded</b> 5:6 51:13
<b>retaliatory</b> 125:14	150:25 151:10,14	<b>RSM</b> 98:6,7	<b>scheduled</b> 93:8 135:8	51:15 80:4 83:25
<b>retransmit</b> 120:16	151:17 153:7,11	<b>RUIZ</b> 2:13	<b>schedules</b> 113:2	<b>secondhand</b> 68:9
<b>return</b> 46:6	154:2 156:3,21	<b>run</b> 135:13	<b>scheduling</b> 93:10	<b>Secretary</b> 2:14
<b>returning</b> 6:14	157:18 158:16	<b>running</b> 41:4 149:2	<b>school</b> 1:3 13:19	<b>section</b> 98:10 106:9
<b>rev</b> 113:7	161:8,16,19,22	<b>Ruth</b> 2:4 3:10 4:15	20:22 26:14 37:5,5	<b>sections</b> 105:10,12
<b>revenues</b> 57:19 73:22	162:13 163:1,18	5:6,24 50:19 51:13	37:11 39:15,23	<b>securing</b> 36:4
<b>reverse</b> 134:4	<b>rid</b> 14:5 15:3	51:15 111:3 154:7	41:25 44:20 47:19	<b>security</b> 100:14,20
<b>reversed</b> 72:22	<b>right</b> 3:3 4:9 5:22		56:19 57:11,15	139:19
<b>review</b> 8:3 75:16 76:1	6:12 8:3 13:23	<b>S</b>	58:11 64:25 76:15	<b>see</b> 7:13 12:4,5,11

13:12 19:2 21:12,13 23:13 24:1 25:12 26:8 35:3 38:22 39:17 41:7,23 43:21 53:21 60:24 62:15 63:13 66:7 69:19,23 72:1 75:24 77:4 78:19 81:8 85:6,12 87:17 91:22 96:21 97:8 98:5,7,11 103:14 107:18,19 114:5 121:1,16 122:13 124:25 127:19 132:5,11 136:14 137:20 142:2,4,5 146:18 149:7 155:20 157:21 161:12 163:24 <b>seeing</b> 9:8 10:15 20:4 41:19 51:19 86:7 125:5 <b>seen</b> 11:24 43:13 58:10 114:9 128:17 <b>selection</b> 67:19 <b>semiannual</b> 20:6,12 22:5,7,24 23:15 25:13,16,17 26:2,12 28:9,19,22 30:9 31:6,19,20,23 33:12 34:21 41:8,8 42:25 43:12 <b>semiannuals</b> 26:16 <b>send</b> 20:25 73:15 119:6 131:8 138:17 150:5,16 151:7 <b>sending</b> 7:9 121:21 121:24 <b>senior</b> 2:22 134:25 <b>sense</b> 16:13 34:14 71:15 89:6 160:14 <b>sensitive</b> 5:18 117:2 118:5 <b>sent</b> 36:22 60:7 119:6 150:25 151:12 156:23 <b>sentence</b> 120:17 <b>sentences</b> 82:19 121:4,6 <b>sentiments</b> 17:6 <b>Sentinel</b> 123:18	<b>separate</b> 7:23 11:17 80:15 <b>separated</b> 29:16 <b>serious</b> 81:20 <b>serve</b> 128:7 <b>served</b> 15:2 <b>Service</b> 1:24 <b>services</b> 95:3 108:2 113:15 117:5 141:6 146:17 <b>SESIR</b> 93:19 94:6,24 94:25 95:2 103:18 103:23 106:20 107:22 108:5 109:11,24 110:8 <b>set</b> 29:5 46:10 89:23 90:6,7 93:3 113:4 113:17 126:24 135:14 144:3 154:20 <b>sets</b> 58:6 <b>settle</b> 60:10 <b>settled</b> 18:17 90:17 <b>settlement</b> 56:19 57:3 57:8,11,15,17 59:8 60:12,25 68:24 69:8 69:8 70:7 72:21,23 76:17 79:14 80:12 82:1,13,21 83:14 89:2,19 125:24 <b>settlements</b> 58:10 60:16,18 69:1 70:17 <b>setup</b> 92:21 <b>seven</b> 83:24 <b>severity</b> 107:21 <b>shackled</b> 146:12,13 <b>share</b> 42:16 137:22 137:25 <b>shared</b> 134:5 <b>shares</b> 128:12 <b>Shaw</b> 4:5 85:3 <b>Shim</b> 2:18 46:4 56:7 57:8 73:13,17,20 74:10 81:14 <b>Shim's</b> 81:10 <b>shockingly</b> 133:18 <b>Shoot</b> 19:17 <b>short</b> 13:9 24:20 51:3 91:21 143:6 <b>short-term</b> 61:16,16 63:3,10 64:3,9,13	65:11 68:2 74:18,22 75:8,22 76:13 79:14 <b>shove</b> 85:1 <b>show</b> 17:15 36:19 63:23 125:6 157:16 <b>showing</b> 20:25 32:7 64:18 122:1 <b>shows</b> 106:23 107:16 135:11 <b>shy</b> 140:2 <b>side</b> 96:25 97:21 <b>signed</b> 5:21 60:16,17 60:18 <b>significant</b> 54:15 55:6 55:14 56:12 123:16 <b>significantly</b> 9:11 <b>signify</b> 4:17 5:9 <b>signs</b> 109:20 <b>signup</b> 31:2 <b>silent</b> 135:24 <b>similar</b> 57:14 58:10 58:11 72:18 76:12 76:16 106:18 <b>simple</b> 31:5 42:24 43:3 57:5 60:3 81:4 <b>simultaneously</b> 128:18 129:4 <b>sir</b> 3:9 17:9 52:2 87:5 91:3 <b>site</b> 158:11 159:20 <b>site-based</b> 160:5 <b>sitting</b> 10:15 30:3,21 36:20 100:7 110:21 127:20,21 136:9 156:13 158:11 <b>situation</b> 33:20 72:10 72:18 76:13 122:10 <b>situations</b> 57:14 <b>sixth</b> 67:17 140:14 <b>size</b> 17:12 77:23 <b>sizeable</b> 113:9 <b>skip</b> 143:3 151:18 <b>skipping</b> 111:24 <b>sleep</b> 140:21 <b>slim</b> 79:25 <b>slow</b> 21:11 <b>small</b> 29:19 77:22 146:1 148:12,14 <b>smaller</b> 17:11 126:7 <b>SMART</b> 47:20 146:19 149:10	<b>smile</b> 50:5 <b>snapshot</b> 19:1 <b>software</b> 93:5 <b>sold</b> 16:20 <b>solicit</b> 48:18 <b>solution</b> 11:8 47:18 133:9 <b>solutions</b> 123:19 <b>somebody</b> 12:22 26:2 42:23 135:6 145:2 150:16 152:10 <b>something's</b> 14:20 24:11 <b>somewhat</b> 12:21 <b>soon</b> 46:12 155:19,25 <b>SOP</b> 19:7 <b>sophisticated</b> 31:7 <b>sorry</b> 11:20 15:11 26:11 30:9 39:10 46:25 50:21 62:25 74:11 77:15 87:13 88:1 101:9 102:6 103:19,20 115:13 134:21 148:11 <b>sort</b> 19:11 27:20,22 41:6,21 144:11 159:17 <b>sound</b> 147:1 <b>sounds</b> 23:12,15 24:7 36:14 63:23 64:13 73:8 79:12 159:2 <b>source</b> 107:10 <b>South</b> 1:24 <b>space</b> 40:23 144:3,4 <b>speak</b> 41:3 54:2 59:1 60:1 63:1,6 68:6,14 70:12 71:13,14 77:5 77:6,7 79:4 112:2 122:16 131:21,23 132:20,24 133:15 133:16 138:9 145:7 <b>speakers</b> 4:23 <b>speaking</b> 34:4 122:18 132:21 <b>Spec</b> 2:14,15 <b>special</b> 47:1 <b>Specialist</b> 2:13,13 <b>specific</b> 18:19 39:22 40:4,7 54:5 94:2 102:24 113:5 130:11 159:25	<b>specifically</b> 67:8 95:6 <b>spend</b> 10:22 127:22 <b>spending</b> 10:22 <b>spent</b> 146:11 <b>splitting</b> 129:16 <b>spoke</b> 7:5 25:20 116:25 <b>spreadsheet</b> 26:10 85:23 <b>staff</b> 2:8,16 6:20 8:13 13:21,25 42:3 43:3 81:6 84:13 91:22 108:16 112:2 115:11 116:1 118:19 120:2,20 124:13 127:25 141:22 147:16 148:2 159:8,8 161:1 <b>staffing</b> 85:15 148:23 149:5,7 <b>stakes</b> 148:21 <b>standard</b> 19:4 31:15 38:6,9,15,23 39:21 39:24 40:3,8 54:6 <b>standpoint</b> 28:8,16 29:4 37:17 45:18 <b>start</b> 19:2 21:20,21 30:9 34:23 44:15 56:18 68:25 96:9 120:19 163:9 <b>started</b> 22:18 27:22 30:2 46:10 48:6 104:9,13 116:7 137:8 144:1 151:1 158:24 <b>starting</b> 41:6 45:25 58:9 114:10 145:10 <b>state</b> 9:19 57:10 58:12 64:24 65:7 66:7,15 67:6 74:25 95:16 96:9,13 97:4 97:19 107:5,24 108:3,12 116:11 125:18 128:8 140:8 142:9,15 160:1,3,9 164:7,10 <b>state's</b> 93:5,9 <b>stated</b> 63:4 81:9,10 143:20 <b>statement</b> 55:8 61:1 62:11,23 64:15,16
---	---	--	---	--

67:10,11 74:4	115:16 160:10	63:7,11 68:4 104:18	<b>talked</b> 25:18 33:21	124:9 137:9 144:22
<b>statements</b> 29:18	<b>study</b> 10:18	148:21,22	113:4 120:11	145:1 146:15 152:5
63:6 65:5,15 66:1	<b>stuff</b> 30:6 45:20 52:20	<b>sure</b> 10:3 27:3,9	143:19	153:11 156:22
66:16,17,24 67:5,22	76:21 115:7 155:12	29:10 31:5 33:1	<b>talking</b> 15:13 29:14	157:18 158:19
71:3 78:24	157:12 163:11	42:2,3,19 45:4,19	45:11 46:7,17 55:4	161:9 162:1
<b>statewide</b> 147:9	<b>submissions</b> 151:6	48:12 52:6 56:10	74:14 91:5 93:4	<b>things</b> 11:10 12:8,20
148:3 160:7	<b>submit</b> 14:3 15:4	57:23 58:5 68:2	101:5,6,15 124:11	15:14 19:13,20
<b>status</b> 38:7 116:6	22:13 121:15,20	74:5 75:10 82:4	134:3 140:5 143:11	25:21 26:21 28:4,6
<b>statuses</b> 44:23	138:25	92:9 103:10 107:3	143:17 154:4	30:3,21,24 31:21
<b>statute</b> 9:2,21 64:24	<b>submitted</b> 6:18 15:23	108:21 109:2	158:21 161:17	40:2,10,14 44:16
74:25	20:16 56:21 67:15	119:23 121:4,17	163:13	47:22 53:1 85:1
<b>statutorily</b> 126:10	<b>subs</b> 149:3	122:17 130:8 158:6	<b>Task</b> 31:4 126:3	86:3 91:12 92:12
127:7 162:25	<b>subsequent</b> 33:18	159:16 160:22	147:8	94:25 98:16 110:18
<b>statutory</b> 37:16 53:10	<b>suddenly</b> 162:7	161:21 162:16	<b>task-assigned</b> 2:11	113:7,18 126:5
<b>stay</b> 135:4	<b>sufficiency</b> 41:22	<b>surplus</b> 21:1 31:25	100:13	135:19 140:20
<b>stayed</b> 136:3	<b>sufficient</b> 37:6 42:20	32:1 34:1	<b>team</b> 130:18	141:15,20 142:2
<b>stenographic</b> 1:23	<b>sufficiently</b> 161:13	<b>surplused</b> 20:17 21:2	<b>Teams</b> 2:10 127:11	143:22 145:11
164:14	<b>suggest</b> 43:19 121:14	35:10,12	127:12 147:2,8	146:21 147:5 149:8
<b>stenographically</b>	156:11	<b>surprised</b> 158:9	158:1 162:2,17	149:14,19 151:22
164:12	<b>suggested</b> 76:18	<b>swear</b> 116:22	163:24	158:9 161:25
<b>step</b> 41:21 95:25	121:2	<b>switch</b> 154:3 158:1	<b>tear</b> 61:24	<b>think</b> 7:8,17 10:14,17
138:10 151:18	<b>suggesting</b> 43:6	<b>synopsis</b> 51:4 81:12	<b>tech</b> 5:15	10:19 11:12 12:18
<b>stepped</b> 56:5,7 95:19	132:13	143:6	<b>Technical</b> 32:12,22	17:25 24:7,16,22
<b>steps</b> 31:15 55:2 65:2	<b>suggestions</b> 146:5	<b>system</b> 2:13 9:10	<b>technicality</b> 74:3	26:9 28:16 29:12,19
97:2 108:22 146:16	<b>Suite</b> 1:24	13:11 22:17 25:12	<b>technically</b> 6:23 16:5	30:10 31:9 33:8
<b>stick</b> 149:1	<b>suits</b> 46:19	27:1 30:20 31:1	<b>tell</b> 43:4 70:21 108:13	34:22,24 36:12
<b>stolen</b> 16:10	<b>Sullivan's</b> 118:9	98:14 118:24 119:5	137:4 148:18	38:16 39:14 40:15
<b>stopping</b> 118:4	<b>summaries</b> 120:9	134:17 144:21	<b>telling</b> 123:25	42:2 44:8,17 45:10
<b>storage</b> 40:4	129:19	150:23	<b>tells</b> 110:18	47:3,7,14,22 48:3,4
<b>store</b> 40:6	<b>summarizing</b> 153:13	<b>systems</b> 10:13	<b>template</b> 54:6	49:7 54:9,14 56:9
<b>stored</b> 140:12	<b>summary</b> 47:13		<b>tend</b> 70:17	56:13 58:15 69:15
<b>storing</b> 39:25 93:23	49:22 91:8 103:1	<b>T</b>	<b>term</b> 143:25	70:2,8 71:12 72:15
<b>story</b> 44:6	131:16 152:6,16	<b>tackle</b> 147:3	<b>terms</b> 17:7 29:22	75:18 77:2 79:1,16
<b>stragglings</b> 90:16	153:3,8	<b>tag</b> 47:16	96:14 104:2 105:15	79:17 80:4,11 81:3
<b>straighten</b> 121:5	<b>Sun</b> 123:18	<b>take</b> 11:19 17:8 21:14	<b>test</b> 9:22	81:16 82:8,24 83:8
<b>stream</b> 127:8	<b>superintendent</b> 23:8	23:25 29:2 31:22	<b>thank</b> 11:15 14:6,15	87:20,24 88:11,23
<b>streamed</b> 158:11	23:10 25:20 56:13	41:6 45:10 75:7	17:2 19:8 25:7	89:7,9 92:12 94:12
<b>streaming</b> 117:5,7	81:19 82:2,12,23,25	86:18 97:6 106:21	27:16 45:2 82:14	96:7 98:4 99:1
158:1	83:7,11,13 118:6	138:13,16 141:20	91:10 99:22 100:2	101:12 103:2
<b>street</b> 48:9	136:6,7 138:2 139:2	142:1 157:8 160:25	110:10 137:6 161:4	107:20 108:20
<b>strengthen</b> 37:22	140:17	161:2,22 163:14	<b>Thanks</b> 56:14	109:7 113:23
<b>strictly</b> 70:15	<b>superintendent's</b>	<b>taken</b> 6:8 36:25 91:9	<b>theme</b> 27:23 33:1	114:14,17 115:14
<b>strike</b> 83:11	136:25	131:9	<b>theoretically</b> 149:5	115:20 118:16
<b>strong</b> 36:24	<b>supplanting</b> 160:23	<b>takes</b> 11:25 21:10	151:11	121:13,22 122:16
<b>structure</b> 124:3	<b>supplement</b> 85:5	33:5 94:5 134:12,13	<b>theory</b> 41:19	123:24 124:5
141:17	<b>supplements</b> 89:8	135:24	<b>thereof</b> 164:14	125:10,23 127:6,7,9
<b>structured</b> 73:25	<b>support</b> 2:13 5:15	<b>talk</b> 33:9 34:22 41:5	<b>thing</b> 17:14 20:7	127:19 128:1 129:6
<b>student</b> 91:20 95:3	38:18,25	75:17 100:5 105:13	24:14 42:2,3,15,25	129:8 131:2 132:8
96:21 101:25	<b>supported</b> 158:5	123:13 133:5	43:3 46:3,15 47:3	132:19,20 134:7
104:12 108:2	<b>supporting</b> 119:19	136:20 137:4 138:2	52:15 64:6 75:5	135:24 136:12,23
109:20 110:23	<b>supposed</b> 22:13 35:10	151:14 155:13,20	77:18 80:20 121:15	137:13,24 138:3

140:23 143:20 144:12 146:9,15 147:14 148:5 149:11 150:20,25 151:4,22 152:1,8 153:8 156:19 158:17 159:6,6,17 161:10 163:8,12 <b>thinking</b> 29:25 48:22 112:7 125:4 <b>third</b> 32:20 63:8 103:2 <b>thought</b> 18:3 26:10 43:1 54:1 62:17 87:22 93:2 101:9 105:6 112:12 130:7 132:17 160:4,19 <b>thoughts</b> 137:5 145:24 151:24 <b>thousands</b> 104:16 <b>threat</b> 2:19 100:12,15 100:15 <b>three</b> 33:24 43:20 44:22 45:11 67:16 133:17 134:11,14 148:6 <b>thrilled</b> 137:20 <b>throttling</b> 120:19 <b>throwing</b> 97:10 <b>Thursday</b> 1:14 3:4 <b>tie</b> 37:14 <b>tied</b> 52:8 <b>tight</b> 146:23 <b>TILLMAN</b> 2:14 <b>TIM</b> 2:22 <b>time</b> 4:24 8:22 10:20 10:23 12:1 18:4 21:11 33:17 37:24 41:3 50:17 52:6,11 53:2 54:10 56:18 58:23 75:13 77:2 78:7,9 79:18,22 91:13 92:8 101:3 106:25 111:20 114:13 115:21 117:2 118:4 121:6 127:22 128:11,13 129:1 131:12,23 132:24 133:1 134:16 135:5 138:8 139:10 146:10	147:14 149:11,16 149:18,19,21,25 151:20 154:3,18 157:17 <b>timeframe</b> 75:19 142:23 <b>timekeeping</b> 119:3 <b>timeline</b> 60:5,6 78:18 83:21 144:7,16 <b>timelines</b> 144:10 <b>timely</b> 122:12 <b>times</b> 21:11 133:3,24 133:25 135:23 136:16,19 <b>timing</b> 130:17 <b>Timothy</b> 1:23 164:9 164:19 <b>tips</b> 141:18 145:7 <b>title</b> 87:15 127:21 150:21 <b>today</b> 13:7 24:5 26:8 30:2,25 31:5 42:15 49:20 56:4 76:1 78:18 90:14 157:19 157:22 <b>today's</b> 51:9 <b>told</b> 89:20 108:23 117:3 119:8 <b>tomorrow</b> 118:5 <b>ton</b> 147:5 <b>tons</b> 110:23 111:1 156:16 <b>tool</b> 22:17 23:13 <b>top</b> 48:22 97:14 111:11 114:11 <b>topic</b> 90:25 <b>toss</b> 59:21 <b>total</b> 8:14 80:17 113:11 <b>totally</b> 29:13 69:24 132:12 <b>tougher</b> 155:13 <b>tour</b> 39:6 <b>town</b> 140:19 <b>track</b> 155:9 <b>tracking</b> 40:19 <b>tracks</b> 159:9 <b>trained</b> 99:7 <b>training</b> 96:21 98:4,9 99:6,10,14,15 <b>Training/Acknowle...</b>	5:20 <b>transaction</b> 71:5 <b>transactions</b> 97:5 <b>transcriber</b> 124:16 <b>transcript</b> 130:7 164:13 <b>transcripts</b> 127:3 130:16,23 <b>transitioning</b> 94:14 162:2 <b>translation</b> 147:21 <b>transmit</b> 46:21,22 50:16,25 51:3 52:15 129:13 134:1 150:12 153:14 <b>Transmittal</b> 8:4 <b>transmitted</b> 52:14 114:12 129:11,12 130:1,8,11,23,24 131:25 <b>transmitting</b> 132:18 162:4 <b>transparency</b> 117:20 118:21 124:16 <b>transparent</b> 75:6 126:19 <b>treat</b> 64:13 73:8 79:14 <b>treated</b> 57:14 73:7 120:24 <b>treating</b> 64:6 125:12 <b>treatment</b> 63:16 76:18 81:25 82:13 82:21 83:14 <b>trends</b> 19:2 <b>triaging</b> 39:19 <b>tried</b> 34:17 97:24 <b>trigger</b> 24:11 74:25 105:22 <b>triple</b> 107:14,18 109:4 <b>trouble</b> 96:17 <b>true</b> 17:23 79:23 164:13 <b>trust</b> 75:6 117:20 152:16 <b>try</b> 15:4 21:4 64:23 99:11 123:7 127:23 132:13 154:22 155:20 157:4 <b>trying</b> 21:1 42:14	43:24 50:25 73:8,10 74:4 87:25 94:1,7 96:6,8,18 101:19 104:16 123:16 153:14,22 157:1 158:4 163:4 <b>Tuesday</b> 56:22 <b>turn</b> 8:6 19:17 <b>turns</b> 140:25 <b>Turso</b> 2:7 4:7,8 5:3,5 12:17,18 13:1,16 14:6 43:16,17 44:5 45:16 75:10 123:3,4 123:12 124:8,11 132:7,10 133:7,20 134:8,19 137:6 153:1 161:5 <b>Turso's</b> 127:17 135:18 <b>TV</b> 16:9,12,18,20 <b>twice</b> 58:3 <b>two</b> 6:3 12:19 45:12 45:23 61:5 67:16 78:10 79:24 82:19 85:24 88:3,5 94:24 94:25 95:1 99:4 101:2 105:10,12 115:24 116:23 122:13 124:1 126:2 134:10 135:13 136:17 148:5 151:5 161:9,24 <b>type</b> 40:5 58:10 105:19 107:17 151:21 152:5 153:4 <b>types</b> 61:5 104:23 105:24 163:9 <b>typical</b> 142:7 <b>typically</b> 142:2,4 <hr/> <b>U</b> <hr/> <b>Uh-huh</b> 88:22 <b>ultimately</b> 11:22 29:23 40:12,18 143:20 153:14 <b>un-useful</b> 40:21 <b>unaccounted</b> 8:15 15:21 20:15 35:21 <b>unanimously</b> 51:25 84:8 118:13 <b>understand</b> 14:10,17	28:2 44:5,5 47:10 59:25 64:21 66:8 72:9 74:12 94:10 102:14 104:19 105:9 112:12 117:17,17,19 129:5 136:18 159:3 <b>understanding</b> 6:2,17 35:8 39:8 40:24 68:21 69:20 73:6 92:19 104:6,10 159:9,18 <b>Understood</b> 14:6 34:15 <b>unfilled</b> 7:8 <b>uniform</b> 37:3 <b>unintelligible</b> 158:13 <b>unit</b> 13:3,6 25:4,5 35:6 85:5 <b>United</b> 2:22 <b>universe</b> 158:3 <b>unreasonable</b> 159:13 <b>unsuccessfully</b> 31:25 <b>unwritten</b> 34:4 <b>upcoming</b> 55:19 <b>update</b> 33:20 36:1 38:4,18 52:7 53:1 94:6 143:4 146:20 153:24 162:14 <b>updated</b> 38:7,13,16 53:17 107:1 <b>updates</b> 34:24 <b>uploaded</b> 119:18 <b>urgently</b> 118:23 <b>use</b> 13:18,25 15:6 17:17,18 19:15 20:1 22:17 25:1 27:23 29:12 35:23 44:17 44:24 47:18,19 49:16 90:21 114:13 117:12 119:4 124:13 132:13 141:25 149:21 157:16 163:9,10 <b>useful</b> 12:9 13:22 15:24 16:8 30:4 32:8 33:15 35:15 45:10 <b>usefulness</b> 45:14 <b>usually</b> 63:5 142:16
---	---	--	---	--

<b>V</b>				
<b>validate</b> 99:14	145:17	131:24 132:14	149:19 154:19	120:25 155:16
<b>valuable</b> 123:9	<b>waiting</b> 112:2 163:7	135:11 143:25	155:17 156:25	<b>works</b> 52:21 141:17
<b>value</b> 12:5,15 13:12	<b>walk</b> 11:4 36:7	147:22 148:18	159:16	158:14
13:18,24 14:2,18,19	<b>walking</b> 47:25	151:16 152:19	<b>weakened</b> 35:21	<b>worksheet</b> 57:2
14:23 15:2,5,19,22	<b>WANDA</b> 2:14	<b>ways</b> 115:15 138:4	<b>weary</b> 44:9	<b>world</b> 39:11
16:1,10,14,19 17:1	<b>want</b> 12:11 18:3	146:7	<b>website</b> 92:22 162:25	<b>worry</b> 146:14
17:18,21,23 19:24	24:18 42:6 43:5,18	<b>we'll</b> 6:7 13:13 20:20	<b>websites</b> 92:22	<b>worse</b> 137:11
25:6 35:3,5,7,7	48:11 61:3 63:1	21:13,21 24:22 25:1	<b>weeds</b> 47:15	<b>worst</b> 140:24
43:22,23 44:11,15	69:19 70:12 71:23	30:8,9 34:23 52:19	<b>week</b> 6:10 54:14	<b>worth</b> 10:12 12:6
125:14,16 127:6,17	73:20 76:11 77:6,21	55:20 56:2 68:23	77:13 78:6 83:19	13:7 15:17 16:2
127:18 128:3 146:3	77:22 78:7 80:15	73:10 89:16 95:13	88:2 90:17	81:2 92:2
<b>Valued</b> 123:11	81:5,22 86:10	106:7 114:5 116:17	<b>Welcome</b> 100:9	<b>wouldn't</b> 6:11 54:20
<b>variety</b> 138:3	101:11 103:14	118:11 120:21	134:19	65:20 120:5 140:3
<b>vehicle</b> 28:24	106:22 108:21	121:6 146:18 147:5	<b>went</b> 42:15 86:16	140:21 142:3
<b>vendors</b> 148:17	109:2 110:2 111:12	161:22 162:15	112:15 118:25	143:15 154:25
<b>venues</b> 163:10	115:10 117:12	<b>we're</b> 6:12 8:24 9:15	129:14,25 131:18	<b>WRIGHT</b> 1:11
<b>verbatim</b> 117:10	118:20 119:23	11:3,6 15:25 16:3	158:23	<b>write</b> 82:25 83:3
<b>verbiage</b> 130:2	120:2 121:18	17:7 19:5 21:16,17	<b>weren't</b> 29:17 36:21	153:3
<b>version</b> 34:8 58:17	124:13 127:4	27:24 30:9 40:1	36:25,25 91:25 99:1	<b>writing</b> 7:18 37:4
115:14	132:11 133:24	45:15,18 46:7,11	131:11	61:11 63:14 69:17
<b>versus</b> 7:7 13:13 15:9	134:23 136:18	47:5,6 48:13 52:16	<b>whatever's</b> 71:13	69:23 70:24 71:18
15:14 25:19 39:20	137:19 139:2 144:8	56:15,18 63:20,24	120:6	71:23 75:14,16,25
73:7 148:16 160:17	144:16,19 145:16	73:9 74:7,8,14	<b>white</b> 152:3	76:21 77:7,11 79:18
163:17	150:13 151:7,14,15	75:21 76:8,8 78:1,5	<b>whiteboard</b> 13:6	80:10 81:1,2,7
<b>viable</b> 55:20	151:16,23 152:2,9	79:12,19 89:19 90:3	<b>whiteboards</b> 17:16	120:6 122:17
<b>Vice</b> 2:3	152:10 153:18,20	90:3 91:18 94:1	<b>WHITNEY</b> 2:18	138:25 144:14
<b>video</b> 144:25 158:10	155:13 157:7,25	98:18 99:8,10 101:2	<b>willing</b> 123:21 153:3	152:15 153:8
<b>videostreamed</b>	<b>wanted</b> 11:15 28:2	101:10 103:7	163:2	<b>written</b> 41:24 73:3
126:16,17	46:3,9 47:5 53:5	104:15,22 108:21	<b>wish</b> 113:22,22	81:23,24,24 82:1,10
<b>view</b> 47:10 135:12	54:12 58:4 91:6	112:5,21 113:11	<b>WITNESS</b> 88:16	82:20,22 83:10,12
<b>viewed</b> 128:17	99:22 107:7 115:7	115:24,25 116:7	103:13	96:5 141:19
<b>views</b> 117:9,10	121:14 145:3,23	118:17 121:19,21	<b>wondering</b> 8:25 9:7	<b>wrong</b> 11:1 92:25
<b>violation</b> 61:13 81:21	<b>wanting</b> 28:25	122:17 123:6	10:12,20 17:18	137:17 138:18
<b>violations</b> 103:4	<b>wants</b> 14:4 153:16	125:16 127:20,21	75:10 111:20	<b>wrote</b> 121:4
<b>violent</b> 109:5	<b>Washington</b> 91:24	128:5,7 130:19	<b>word</b> 49:16 82:18	
<b>visually</b> 96:17	94:23	134:3,17 135:23,24	153:17,19	<b>X</b>
<b>voice</b> 116:18 123:9,14	<b>wasn't</b> 26:23 44:8,17	136:9 138:8 145:1	<b>words</b> 123:7 153:4	<b>Y</b>
133:10	64:19 68:7 80:3	146:2 147:4,20	<b>work</b> 8:21 9:9 18:21	<b>yeah</b> 7:4 8:20 14:9
<b>volunteer</b> 135:14	86:25 140:4 143:25	149:20,21 155:16	42:14,15 49:18 51:1	17:5,10 24:20 26:11
158:24	<b>waste</b> 139:10 157:8	156:13,17,18 157:1	55:2 82:9 104:8	32:10 34:15 38:24
<b>volunteering</b> 134:16	<b>watch</b> 126:20 127:1,4	157:6 160:24	113:7 116:14	39:5 42:1,22 46:22
135:5	<b>watching</b> 117:23	162:16	117:25 127:13	50:19 54:11 56:7
<b>vote</b> 111:5 162:4	121:10	<b>we've</b> 10:5 25:19	135:6 141:21	61:2 67:25 70:2
<b>voted</b> 117:18 145:13	<b>way</b> 13:16 17:11,22	26:17 35:5 45:1,21	146:23 148:10	71:20 77:4 78:1
163:22,23	18:9 24:15 25:25	52:4 57:9 58:1 64:2	159:15 162:18	81:16 83:6,23,24
<b>voters</b> 117:18	33:7 37:8,18 43:19	71:19 77:3,10 79:24	<b>workaround</b> 159:2	87:20,22 88:11,15
	47:10 63:24 64:12	97:3 98:11,12,14,15	<b>worked</b> 124:18,23	90:23 93:2,16
	64:24 73:24 89:7	111:1 113:5 116:7	141:13	101:15,25 102:17
	90:13 92:19 96:20	124:3 127:12,14,20	<b>working</b> 10:14 33:14	105:11,21 107:9,25
	106:1 111:11 114:2	132:15 133:2	54:12 94:13 114:18	108:24 109:10
	117:21 128:16	136:13 149:11,17	114:21 117:21	
<b>W</b>				
<b>wait</b> 88:19 96:1 98:15				
101:10 130:15				



110:2 111:19 112:9 113:24 123:11,12 125:20 134:22 135:22 140:4 142:11 145:10,22 149:17 150:13 151:8 152:7,24 158:16,16 160:6	<b>10th</b> 69:3 89:20 120:25 122:25 123:24 124:4 <b>11</b> 52:17 53:21 115:25 <b>11:00</b> 46:5 <b>11:30</b> 52:5 <b>11a</b> 86:1 <b>12</b> 32:15 35:19 63:8 141:13 <b>12:30</b> 111:6 <b>12:48</b> 1:14 164:1 <b>122</b> 39:22 <b>12th</b> 76:25 78:8,15 83:23 147:7 <b>13</b> 52:19 152:20 <b>131c</b> 84:20 <b>14th</b> 1:14 3:4 4:10 <b>15</b> 9:4 32:21 111:7 112:1 <b>16</b> 158:24 159:14 <b>168,000</b> 144:19,20 <b>17th</b> 119:13 <b>18</b> 18:18 107:2 <b>18th</b> 59:13,14,15 61:21 69:9 90:16,18 118:25 120:16 <b>19</b> 45:24 <b>1900</b> 26:22 29:7 <b>1985</b> 12:8	99:12,15 147:20 <b>2026</b> 74:2 <b>2027</b> 74:2 <b>20th</b> 147:9 <b>22</b> 89:1 <b>22-23</b> 115:5 116:2 <b>23</b> 72:6 <b>23rd</b> 164:15 <b>24</b> 26:12 56:22,25 57:6 58:24 59:10,11 60:22 62:12 71:2,3 71:25 72:7 84:25 87:16 149:12 <b>24's</b> 60:25 <b>24th</b> 101:24 <b>25</b> 56:23 57:7,19 58:9 58:14 59:6 60:10,14 68:20,22 69:1 90:21 149:13 <b>25-26</b> 149:6 <b>26</b> 57:19 97:9 109:11 109:13 110:13 <b>27</b> 57:19	<b>51</b> 8:14 <b>54</b> 89:6 90:1 <b>54.6</b> 84:18 86:8 88:23 <b>55</b> 13:13 <b>5684</b> 29:6 <b>5th</b> 83:21,24	<hr/> <b>6</b> <hr/> <b>6</b> 52:16 53:14 55:6 97:12 106:9 <b>6,000</b> 45:8,9 163:17 <b>6/30</b> 60:17 <b>6/30/24</b> 71:7 <b>600</b> 1:12 <b>633</b> 1:24 <b>68</b> 117:17
<b>year</b> 19:7 24:18 26:12 28:14 29:6 54:8 55:20 56:22,23,25 57:6,7,19 58:1,2,9,9 58:14,24 59:16 60:10,20,22 63:9 68:20,22 71:3,25 72:4 74:2 84:15,17 84:25 86:7 93:14,15 99:9 110:25 115:5 116:6 143:16 148:20,22 149:6,12 149:13 152:20 159:6,6 160:16,17 163:17	<b>15</b> 9:4 32:21 111:7 112:1 <b>16</b> 158:24 159:14 <b>168,000</b> 144:19,20 <b>17th</b> 119:13 <b>18</b> 18:18 107:2 <b>18th</b> 59:13,14,15 61:21 69:9 90:16,18 118:25 120:16 <b>19</b> 45:24 <b>1900</b> 26:22 29:7 <b>1985</b> 12:8	<hr/> <b>3</b> <hr/> <b>3</b> 65:1,3 70:19,20 71:8 74:24 106:9 <b>3,400</b> 8:16 <b>30</b> 158:24 159:13 <b>30th</b> 59:17 <b>31</b> 84:21 <b>31.8</b> 75:9 <b>32</b> 69:2 89:18 90:5 <b>32.6</b> 89:2 <b>32749300</b> 87:16 88:10 <b>327949300</b> 87:9 <b>33301</b> 1:25 <b>3RD</b> 1:12	<hr/> <b>7</b> <hr/> <b>7</b> 8:4 105:8 112:14,15 112:17,21 114:20 114:22 <b>7(b)</b> 26:12 <b>70</b> 13:5 <b>78-inch</b> 13:6	
<b>years</b> 5:8 9:4,8 10:6 18:1 33:25 48:5 53:12 80:25 127:13 128:23 129:22 141:13 142:16 146:9 152:17 159:24	<hr/> <b>2</b> <hr/> <b>2</b> 33:13 56:19 103:2 <b>20</b> 5:8 18:1,18 44:1 <b>20,000</b> 12:6 <b>200</b> 1:24 15:17,19 42:5 43:5,7,8 <b>200-plus</b> 41:19 <b>2011</b> 147:12 <b>2015</b> 30:13 <b>2016</b> 12:8 <b>2017</b> 38:2 <b>2021</b> 147:19 <b>2023</b> 72:4 118:25 151:13 <b>2024</b> 1:14 3:4 4:11 5:1 58:1 59:15 72:19,19,24 83:24 88:17 89:24 90:5 99:13 164:15 <b>2025</b> 73:23 74:2 93:6	<hr/> <b>4</b> <hr/> <b>4.9</b> 116:7 <b>45</b> 134:13 148:25 149:1,2 <b>450</b> 62:1 <b>46</b> 117:9,10,22,23	<hr/> <b>8</b> <hr/> <b>8</b> 52:19 106:9 112:15 112:15,17,22 114:20,23 115:15 115:18,18 <b>8-digit</b> 88:6,9 <b>800,000</b> 143:12 <b>81</b> 106:4,5,5,6 <b>82</b> 107:16 <b>83</b> 107:16 <b>84</b> 106:8 <b>87</b> 106:2 <b>88</b> 106:2	
<b>yell</b> 116:14	<hr/> <b>1</b> <hr/> <b>1</b> 34:6,13 <b>1,800</b> 13:7 15:18 <b>10</b> 21:11 67:14 112:6 112:8 115:8,18 <b>10,000</b> 47:24 <b>100</b> 16:18,19 18:13 116:2 139:23	<hr/> <b>5</b> <hr/> <b>5</b> 13:13 62:5 97:11 106:9 <b>5.7</b> 72:24 <b>500</b> 16:11 150:14	<hr/> <b>9</b> <hr/> <b>9</b> 75:9 112:6,8,14 114:23 115:16,18 <b>9:41</b> 1:14	
<b>zoning</b> 126:14	<hr/> <b>0</b> <hr/> <b>0</b>	<hr/> <b>5</b> <hr/> <b>5</b> 13:13 62:5 97:11 106:9 <b>5.7</b> 72:24 <b>500</b> 16:11 150:14		
<hr/> <b>Z</b> <hr/> <b>Z</b> 142:18				
<hr/> <b>0</b> <hr/> <b>0</b>				
<hr/> <b>1</b> <hr/> <b>1</b>				
<b>134:6,13</b>				
<b>1,800</b> 13:7 15:18				
<b>10</b> 21:11 67:14 112:6 112:8 115:8,18				
<b>10,000</b> 47:24				
<b>100</b> 16:18,19 18:13 116:2 139:23				
<b>10th</b> 69:3 89:20 120:25 122:25 123:24 124:4 <b>11</b> 52:17 53:21 115:25 <b>11:00</b> 46:5 <b>11:30</b> 52:5 <b>11a</b> 86:1 <b>12</b> 32:15 35:19 63:8 141:13 <b>12:30</b> 111:6 <b>12:48</b> 1:14 164:1 <b>122</b> 39:22 <b>12th</b> 76:25 78:8,15 83:23 147:7 <b>13</b> 52:19 152:20 <b>131c</b> 84:20 <b>14th</b> 1:14 3:4 4:10 <b>15</b> 9:4 32:21 111:7 112:1 <b>16</b> 158:24 159:14 <b>168,000</b> 144:19,20 <b>17th</b> 119:13 <b>18</b> 18:18 107:2 <b>18th</b> 59:13,14,15 61:21 69:9 90:16,18 118:25 120:16 <b>19</b> 45:24 <b>1900</b> 26:22 29:7 <b>1985</b> 12:8				
<b>110:2 111:19 112:9</b>				
<b>113:24 123:11,12</b>				
<b>125:20 134:22</b>				
<b>135:22 140:4</b>				
<b>142:11 145:10,22</b>				
<b>149:17 150:13</b>				
<b>151:8 152:7,24</b>				
<b>158:16,16 160:6</b>				
<b>19:7 24:18 26:12</b>				
<b>28:14 29:6 54:8</b>				
<b>55:20 56:22,23,25</b>				
<b>57:6,7,19 58:1,2,9,9</b>				
<b>58:14,24 59:16</b>				
<b>60:10,20,22 63:9</b>				
<b>68:20,22 71:3,25</b>				
<b>72:4 74:2 84:15,17</b>				
<b>84:25 86:7 93:14,15</b>				
<b>99:9 110:25 115:5</b>				
<b>116:6 143:16</b>				
<b>148:20,22 149:6,12</b>				
<b>149:13 152:20</b>				
<b>159:6,6 160:16,17</b>				
<b>163:17</b>				
<b>5:8 9:4,8 10:6</b>				
<b>18:1 33:25 48:5</b>				
<b>53:12 80:25 127:13</b>				
<b>128:23 129:22</b>				
<b>141:13 142:16</b>				
<b>146:9 152:17</b>				
<b>159:24</b>				
<b>116:14</b>				
<b>92:3 99:5</b>				
<b>113:16 116:23</b>				
<b>122:4 129:25 132:4</b>				
<b>132:25 143:10</b>				
<b>157:21</b>				
<b>116:9</b>				
<hr/> <b>Z</b> <hr/> <b>Z</b> 142:18				
<b>126:14</b>				
<hr/> <b>0</b> <hr/> <b>0</b>				
<hr/> <b>1</b> <hr/> <b>1</b>				
<b>134:6,13</b>				
<b>1,800</b> 13:7 15:18				
<b>10</b> 21:11 67:14 112:6 112:8 115:8,18				
<b>10,000</b> 47:24				
<b>100</b> 16:18,19 18:13 116:2 139:23				