

EDUCATION FINANCIAL SUPERVISORY COMMISSION

Virtual Zoom Meeting Minutes

April 21, 2022

AGENDA	DISCUSSION/TOPIC	ACTION/ STATUS
In Attendance	Arlita Mabini - GDOE Carol Hinkle Sanchez - Parent Representative Edna Villanueva - DOA Franklin Cooper-Nurse - GDOE Joy Bulatao - GDOE Margaret Artero - GDOE Mary Grace Edrosa - DOA Sheena Mitchell - GDOE Tiara Cunningham - GDOE Senator Tony Ada - Guam Legislature Vanessa Valencia - OFB Vincent Duenas - OPA William Taitingfong - BBMR	
I. Call to Order	The Bureau of Budget and Management Research (BBMR) called the meeting to order at 3:00 p.m. on Apr. 21, 2022.	
II. Review and Approval of Minutes		
a. Feb. 17, 2022	The Office of Finance and Budget (OFB) motioned to approve the Feb. 2022 meeting minutes, subject to corrections. The Department of Administration (DOA) seconded the motion.	Approved
b. Mar. 24, 2022	OFB motioned to approve the Mar. 2022 meeting minutes, subject to corrections. Parent Representative seconded the motion.	Approved
III. Old Business		
a. GDOE Cash Update Report	As of Apr. 21, 2022, the Guam Department of Education (GDOE) reported cash receipts as follows:	

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	<div> <div>Fund</div> <div>Cash Receipts</div> <div>General Fund</div> <div>\$99,666,994.00</div> <div>Guam Education Facilities Fund (GEFF)</div> <div>\$3,823,894.54</div> <div>Heathy Futures Fund (HFF)</div> <div>\$273,484.00</div> <div>Public Library Resource Fund</div> <div>\$0</div> <div>Sports Facility (Limited Gaming)</div> <div>\$164,794.00</div> <div>JFKHS Debt Service Maintenance and Insurance</div> <div>\$2,150,290.00</div> <div>Grand Total</div> <div>\$106,079,456.54</div> </div>		
b. DOA Cash Disbursement Report	DOA reported that its report reconciled with the GDOE’s cash report.		
c. BBMR Appropriations and Allotment Report	<div>As of Apr. 21, 2022, BBMR reported appropriations and allotment releases as follows:</div> <div> <div>Fund</div> <div>Allot. Release</div> <div>General Fund</div> <div>\$112,584,720.00</div> <div>GEFF</div> <div>\$9,103,996.00</div> <div>Public Library Resource Fund</div> <div>\$445,200.00</div> <div>HFF</div> <div>\$633,166.00</div> <div>Limited Gaming Fund</div> <div>\$331,959.00</div> <div>GEFF GDOE Series 2020A COP (JFKHS)</div> <div>\$2,150,290.00</div> <div>Grand Total</div> <div>\$125,249,331.00</div> </div>		
d. GDOE Accounts Payable Aging	<div>As of Apr. 21, 2022, GDOE reported the cumulative total balances as follows:</div> <div> <div>Days</div> <div>Balances</div> <div>Current</div> <div>\$2,439,082.60</div> <div>30 to 60 days</div> <div>\$3,457,660.90</div> </div>		

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	<div> <div> 60 to 90 days\$1,476,170.78 90 days and over\$4,164,233.66 </div> <div> Grand Total\$11,537,147.94 </div> </div> <p>BBMR confirmed with GDOE that the 90 days and over payable for Taniguchi Ruth Makio Architects was for the architectural and engineering design of the new Simon Sanchez High School. GDOE stated that the \$1.3 million (M) payable was the total amount to be paid in full.</p> <p>Parent Representative asked for the status of Federal funding that was supposed to pay some of the payables. GDOE reported the American Rescue Plan (ARP) funding for Public School District only as follows.</p> <table> <tr> <th>Object Class</th> <th>ARP Funding</th> <th>Requisition</th> <th>Encumbrances</th> <th>YTD Expenditures</th> </tr> <tr> <td>Salaries</td> <td>\$ 8,044,168.19</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 200,286.39</td> </tr> <tr> <td>Benefits</td> <td>\$ 1,932,217.81</td> <td>\$ -</td> <td>\$ -</td> <td>\$ 90,825.77</td> </tr> <tr> <td>Travel</td> <td>\$ 75,600.00</td> <td>\$ -</td> <td>\$ -</td> <td>\$ -</td> </tr> <tr> <td>Contractual</td> <td>\$147,336,722.00</td> <td>\$60,677,951.55</td> <td>\$23,837,838.17</td> <td>\$1,335,577.26</td> </tr> <tr> <td>Supplies</td> <td>\$ 37,494,030.00</td> <td>\$ 3,013,054.78</td> <td>\$ 315,124.80</td> <td>\$1,477,464.16</td> </tr> <tr> <td>Equipment</td> <td>\$ 44,545,183.00</td> <td>\$ 3,650,253.23</td> <td>\$ 20,000.00</td> <td>\$ -</td> </tr> <tr> <td>Grand Total</td> <td>\$239,427,921.00</td> <td>\$67,341,259.56</td> <td>\$24,172,962.97</td> <td>\$3,104,153.58</td> </tr> </table> <p>GDOE based the report on the e-mail of EFSC’s request. GDOE added that it received a total of \$287M in ARP funds, which includes private non-profit schools, charter schools, and the State Educational Agency. GDOE will place its report on the EFSC’s Google Drive and update the report for the monthly meetings. OFB will begin adding</p>	Object Class	ARP Funding	Requisition	Encumbrances	YTD Expenditures	Salaries	\$ 8,044,168.19	\$ -	\$ -	\$ 200,286.39	Benefits	\$ 1,932,217.81	\$ -	\$ -	\$ 90,825.77	Travel	\$ 75,600.00	\$ -	\$ -	\$ -	Contractual	\$147,336,722.00	\$60,677,951.55	\$23,837,838.17	\$1,335,577.26	Supplies	\$ 37,494,030.00	\$ 3,013,054.78	\$ 315,124.80	\$1,477,464.16	Equipment	\$ 44,545,183.00	\$ 3,650,253.23	\$ 20,000.00	\$ -	Grand Total	\$239,427,921.00	\$67,341,259.56	\$24,172,962.97	\$3,104,153.58	<p>GDOE will place its report on the EFSC’s Google</p>
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	<p>the report in the EFSC agenda. GDOE added that it will show the ARP's alignment to the spending plan and the leveraging of Federal funds to expand capital improvement projects to all schools.</p> <p>GDOE stated, for the record, Margaret Artero is the Acting Comptroller and its Comptroller has been on an indefinite leave of absence. GDOE is challenged with filling the position based on the way the law was structured. Franklin Cooper-Nurse is Acting Deputy Superintendent of Finance and Administrative Services. Joy Bulatao is Acting Chief Auditor.</p> <p>GDOE reported that, from Fiscal Year (FY) 2014 to date, Limited Gaming Fund total cash receipts was \$2,626,213, expenditures was \$1,247,997, and available balance was \$1,378,216.</p> <p>BBMR and OFB replied that a breakdown by school was to be provided. GDOE stated that the funds were not allocated by schools. The total appropriated amount was used for Southern High School (SHS) gym air conditioning, George Washington High School gym air conditioning and field lights, Jose Rios Middle School gym floor repairs, and John F. Kennedy High School field lights and track and field repairs. BBMR requested for the uses of funds. GDOE replied that it will submit its report to the EFSC.</p> <p>BBMR recalled that the question was how the Limited Gaming Fund was not being allocated evenly amongst the schools. The Fund was used for capital improvement projects and school sports facilities; and has been allocated based on priority. GDOE replied that there was no expenditure from the Fund for the schools last year.</p> <p>Parent Representative inquired if GDOE discussed with the schools the allocation of the Limited Gaming Fund. Southern schools have potholes in their fields, broken tracks, and</p>	<p>Drive and update the report for the monthly meetings. OFB will add item on the meeting agenda.</p> <p>GDOE to submit a report of the Limited Gaming Fund expenditures to the EFSC.</p>

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	<p>rusty elementary school playgrounds. The Fund should be divided equally amongst the schools for maintenance of recreational facilities and safety. BBMR noted that, based on GDOE's report, some of the fund was used for a southern school (i.e., SHS). Parent Representative replied that it was because she brought to GDOE's attention that they were constantly giving funds to the northern and central schools. Southern schools need about 10x more than the other regions.</p> <p>Parent Representative stated that the Limited Gaming Fund is for a specific purpose. The General Fund could fund other improvement projects. BBMR stated that, unfortunately, there is not a lot of appropriations flowing in the Limited Gaming Fund. If the Fund was to be divided equally, it would not be sufficient to complete projects. GDOE would have to save for years to do so. GDOE agreed.</p> <p>GDOE shared that there is an assessment of critical school needs and it has consultants assisting with determining priorities. GDOE welcomed the Parent Representative's push to ensure that all schools have the opportunity for improved school facilities and playgrounds. It is an area where Federal funds will make an impact, with a significant amount dedicated for capital improvement projects than was provided by the Limited Gaming Fund.</p> <p>BBMR stated that the Limited Gaming Fund will be added to the EFSC monthly meeting agenda. GDOE stated that it notified the Acting administrator of its Capital Improvement Projects (CIP) and Facilities and Maintenance (F&M) divisions of the need to report what projects are lined up, how much was the budgeted amount, and status of each project. If need be, the administrator will be part of the EFSC meetings to provide an update.</p>	<p>OFB will add the Limited Gaming Fund to the EFSC meeting agenda. GDOE's CIP and F&M divisions will report during the EFSC meetings.</p>

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IV. Financial Status Designation Report		
a. Mar. 2022	<p>BBMR reported that for:</p> <p>Overall: C-Watch was placed for Benefits, Travel, Worker's Compensation, Power, Water, and Telephone.</p> <p>Monthly Variance: B-Warning was placed for Benefits, Travel, Miscellaneous, Power, Water, and Telephone.</p> <p>Year-to-Date Variance: B-Warning was placed for Benefits, Travel, Water, and Telephone.</p> <p>GDOE stated that the travel expenditure is for local mileage and not off-island. GDOE will attempt to make adjustments to prevent consistent watches and warnings.</p> <p>Parent Representative motioned to approve the Mar. 2022 Financial Status Designation Report, subject to corrections. OFB seconded the motion.</p>	Approved
IV. New Business	BBMR recalled its request for an electronic copy of GDOE's FY 23 budget. BBMR received only a summary, but wanted for details. GDOE delivered it to BBMR. OFB added that it was posted on the OFB website.	
V. Next Meeting	OFB proposed for the meeting to be held on May 19, 2022. OFB confirmed with the EFSC on the date.	OFB will send notice of next meeting.
VI. Adjournment	OFB motioned to adjourn the meeting at 3:47 p.m. DOA seconded the motion.	