

GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

Superintendent Conference Room, GDOE Central Office Tiyan

May 24, 2017

MEETING MINUTES

AGENDA	DISCUSSION/TOPIC	ACTION/STATUS
<p>In Attendance</p>	<p>Ariana Villaverde, OFB John Pangelinan, BBMR Mary Grace Edrosa, DOA Edlyn Dalisay, OPA Travis Carbon, GDOE Helen Legaspi, GDOE Justin Castro, GDOE Barbara Blas, Senator JSSA Office</p>	
<p>I. Call to Order</p>	<p>Meeting was called to order at 3:10pm, Superintendent Conference Room, GDOE Central Office, Tiyan.</p>	
<p>II Review and Approval Minutes a. April 26, 2017 Meeting</p>	<p>Senator San Agustin's Office requested the minutes be corrected to reflect the attendance and presence of the Senator's representative. DOA moved to approve the April 26, 2017 minutes with the stated correction. Motion was seconded by BBMR and with no objections, motion passed.</p>	
<p>III. Old Business a GDOE Cash Update Report,</p>	<p>As of as of May 24, 2017 GDOE total cash received GF Operations \$125,953,521, variance with DOA \$3.8M and allotment versus cash received variance of \$8,280,627.15; GF Chamorro Studies \$0, \$0 variance with DOA and allotment versus cash variance of \$275,699; GF Textbook (advanced FY18) \$52,994 received, \$0 variance with DOA and allotment versus cash received variance of \$1,447,005.87; GF Y Kuantan Salappe \$160,918, \$0 variance with DOA and allotment versus cash</p>	

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<p>b. Reconciliation of Cash Disbursements</p>	<p>DOA reported as of May 24, 2017, the reports are reconciled with \$3.8M General Fund, the \$31,761.66 TEF, and the \$227,500 Limited Gaming variances, as reported by GDOE. The \$31,761.66 TEF check payment was released this morning; the \$3.8M General Fund check payment will be released this afternoon; and remaining \$227,500 Limited Gaming check payment is still pending release of cash by DOA. With that update, DOA restated and members concurred the two cash reports are reconciled.</p>	
<p>c. BBMR Appropriation/Allotment Status</p>	<p>As of May 24, 2017 GDOE GF Operations Fund appropriation is \$200,177,066, YTD allotment release is \$134,020,236, YTD expenditures \$129,539,608.85, available \$4,480,627.15, unallotted balance \$66,156,830 with \$0 in reserve. Guahan Academy Charter School appropriation \$5,131,151 with breakout to the charter schools for Guahan at \$3,016,519 and for I'learn \$2,114,632 for a total of \$5,131,150 YTD allotment release, total \$5,131,151 YTD expenditures (\$3,016,519.11 for Guahan and \$2,114,631.73 for I'learn); total available .16.</p>	

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	<p>Chamorro Studies appropriation \$401,207, YTD allotment release \$275,699, YTD expenditures \$0, available \$275,699, unallotted balance \$125,508 with 0% in reserve; Y Kuentan Salappe appropriation \$1,081,000, YTD release \$1,081,000, YTD expenditures \$160,918, available \$920,082, unallotted balance \$0 with \$0 in reserve; Advanced Textbooks appropriation \$1.5M; YTD allotment release \$1.5M; YTD expenditures \$52,994.13, available Balance \$1,447,005.87, unallotted balance \$0 with \$0 in reserve; 1st Generation Trust appropriation \$100K, YTD allotment release \$0, YTD expenditures \$0, available balance \$100,000, unallotted balance \$0 and \$0 reserve. Total GF appropriation \$211,319,273; YTD allotment release \$142,108,086; YTD expenditures \$134,884,671.82; available \$7,223,414.18; unallotted balance \$69,211,187 and \$0 in reserve.</p> <p>GDOE Operations Fund from TEEF appropriation \$15,950,831, YTD allotment release \$11,975,199, YTD expenditures \$7,877,536.75 available balance \$4,097,662.25, unallotted balance \$3,975,632, and \$0 balance in reserve; TEEF appropriation for the JFKHS maintenance \$1,568,000, allotment fully released, fully expended and no reserve.</p> <p>The PLRF appropriation \$907,668, YTD allotment \$605,112, YTD expenditures \$85,989.38, available \$519,122.62, unallotted balance \$302,556 and \$0 balance in reserve. HFF – Sports appropriation \$520K, YTD allotment release \$390K, YTD expenditures \$260K, available \$130K, unallotted balance \$130K with \$0 in reserve; HFF-Busing appropriation \$92K, YTD allotment \$69K, YTD expenditures \$46K, available \$23K, unallotted \$23K with \$0 in reserve; and HFF- Health and Physical Education appropriation \$279,754, YTD allotment \$139,877, YTD expenditures \$139,877, available \$0, unallotted balance \$139,877 and \$0 in reserve. Limited Gaming Fund appropriation \$633,936; YTD allotment release \$475,452; YTD expenditure \$227,500; available balance \$247,952; unallotted \$158,484; and \$0 held in reserve.</p>	
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<p>d. Accounts Payable Aging</p>	<p>Overall GDOE Totals: appropriation \$231,271,462; YTD allotment \$157,330,726; YTD expenditures \$145,089,574.95, available balance \$12,241,151.05; unallotted balance \$73,940,736 and total \$0 balance in reserve.</p> <p>GDOE distributed and Members reviewed GDOE's Accounts Payable Aging report. As of May 24, 2017, GDOE reported total outstanding is \$13,473,656.42, excluding \$1,512,309.61 in unposted invoices and \$301,710.18 batched invoices currently pending approval. Consequently, the grand total of outstanding payables to \$15,287,676.21; of that amount, \$3,778,748.31 are pending payroll deductions.</p> <p>BBMR asked GDOE what is the percentage of the disallowed federal reimbursement costs; whether GDOE made any provisions to cover that cost. GDOE estimated it is probably about 3% or even less and will raise the issue to the attention of GDOE management. Members briefly discussed how these costs may impact outstanding payables, as well as, local appropriations.</p> <p>Senator San Agustin's office asked GDOE what is the status of payments owed to vendors JMI Edison and National Office supply. OFB suggested and members agreed GDOE should provide that information to the Senator's office. GDOE requested and DOA agreed to provide information regarding all lease payments made for GDOE's use of Tiyan properties, including GDOE's new 3-story office building. The information is needed in order to book and record the payments in GDOE's MUNIS system.</p>	
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IV. FY2017 Financial Status Designation for the Month Ended
a. April 2017

Members reviewed the EFSC Financial Status Designation (FSD) report for the month ending April 30, 2017, which include two budget modifications, reflecting C-

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<p>V. New Business a. Next Meeting Date and Time</p>	<p>Watches for Contractual, Water and Telephone object categories, and YTD Variances indicating a B-Warning for telephone. OFB noted the modifications (\$2M at the end of March and \$1M at the end of April) brought down budgeted TEFF funding from contractual and supplies to water and power. BBMR asked who did the re-programming was it the Legislature or GDOE. OFB restated the modifications by GDOE in TEFF were transfers in operations which is allowable (under the budget law).</p> <p>With no further discussion, BBMR moved to approve the April 2017 FSD report with C-Watches for Contractual, Water, and Telephone and B-Watch for Telephone. DOA seconded the motion and with no objections, the motion passed.</p> <p>With no new business, members agreed OFB would propose an EFSC meeting date for the month of June pending the Legislature's final approval of the FY2018 Budget Public Hearing schedule.</p>	
<p>VI. Adjournment</p>	<p>BBMR motion to adjourn; motion was seconded by DOA and without objection, meeting was adjourned at 3:39pm</p>	

