

GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

Virtual Zoom Meeting

September 17, 2020

MEETING MINUTES

AGENDA	DISCUSSION/TOPIC		ACTION/ STATUS
In Attendance I. Call to Order II Review and Approval Minutes a. August 27, 2020 III. Old Business a GDOE Cash Report FY2020	William Taitingfong, BBMR	Lou Perez, GDOE	
	Vanessa Valencia, OFB	Joy Bulatao, GDOE	
	Vincent Duenas, OPA	Helen Legaspi, GDOE	
	Grace Edrosa, DOA	Justin Castro, GDOE	
	Zeny Asuncion, GDOE	Adam Suharto, Vice Speaker Telena Nelson Office	
	Carol Hinkle-Sanchez, Parent Representative	Senator Telo Taitague	
		Senator James Moylan	
	Meeting was called to order at 3:04pm on the Virtual Zoom platform.		
	BBMR Item II of the agenda, approval of August 27, 2020 minutes. OFB stated the Minutes are still being finalized by GDOE and it will be provided at next meeting. OFB motioned to table approval of August minutes until the next meeting. Motion was seconded by Parent Representative and without objection, motion passed.		
	GDOE distributed FY20 Cash Update for June. As of September 17, 2020 GDOE, total FY20 cash received GF Operations \$185,554,249 cash received, GF Chamorro Studies \$530,150 cash received; GF SSHS Procurement \$490,383; Textbook \$1,377,244.91 Cash received. TEFF Operations \$14,039,316 cash received; TEFF-ADRMS \$43,750, and TEFF School Grounds Maintenance \$370,449 cash received. Total cash received for PLRF \$874,429 cash received; HFF-Operations \$891,754, HFF-Sports \$607,263 cash received and HFF-HPA \$277,589 cash received; LG-Sports Facilities \$378,030 cash received. Simon Sanchez FY18 GF Continuing OEA & A & E \$1.5M cash received; and GF-GDOE CIP \$867,980 cash received. Overall grand total (excluding JFKHS FY20 \$1,568,000 Maint. & Insurance) \$206,302,586.91 GDOE cash received. Also included in the report is \$1M cash received under the CARES ACT.		

GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

Virtual Zoom Meeting

September 17, 2020

MEETING MINUTES

b. Reconciliation of Cash Disbursements	<p>DOA distributed the Cash Disbursement Report and noted there are no variance between the two reports. Senator Taitague asked – we’re close to the end of the fiscal year – why is there \$4.3M (GDOE reports as remaining)? DOA responded GDOE receives an average of \$3.6M weekly from GF and depending on the available of cash from other funds those will be released. DOA has communicated with GDOE there is only a week and half remaining in the fiscal year – so (DOA) is actually on track (with cash releases). This is the first year that by the time at the end of fiscal year, all of GDOE’s appropriations will be paid out to them.</p>	
c. BBMR Appropriation/Allotment Status	<p>BBMR stated let’s move to the BBMR Appropriation/Allotment Status Reports item III. BBMR distributed the BBMR Appropriation/Allotment Status Report FY2020 as of September 17, 2020: GF Operations appropriation \$189,192,568, YTD allotment fully released, YTD expended \$185,554,249, available \$3,638,319; Simon Sanchez appropriation \$500K, allotment fully released, YTD expended \$490,384, and available \$9,616; Chamorro Studies appropriation \$540,545, YTD allotment fully released, YTD expended \$530,150, available \$10,395; Advanced Textbooks appropriation \$1.5M, allotment fully released, YTD expended \$1,377,244.91, available \$122,755.09; GDOE CIP appropriation \$885K, YTD allotment fully released, YTD expended \$867,980, available \$17,020. Total GF appropriation \$192,618,113 fully released, YTD expended \$188,820,007.91, Available \$3,798,105.09.</p> <p>TEFF Operations appropriation \$14,381,558 fully released, YTD expended \$14,039,316, available \$342,242; ADRMS appropriation \$50K fully released, YTD expended \$43,750, available \$6,250; School Grounds Maintenance appropriation \$393,545, YTD released and expended \$370,449, available \$0, unalloted \$23,096. Total TEFF appropriations \$14,825,103, YTD allotment release \$14,802,007, YTD expense \$14,453,515, available \$348,492, unalloted \$23,096.</p> <p>PLRF appropriation \$891,575, YTD released and expended \$817,278; available \$0, unalloted \$74,297. HFF-Operations appropriation \$891,754 fully released and expended; HFF-Interscholastic Sports appropriation \$607,263 fully released and expended; HFF-HPA appropriation \$277,589 fully released and expended. Total HFF appropriation \$1,776,606 fully released and expended. LG-Sports Facilities appropriation \$558,692 fully released, YTD expended \$3378,030, available \$180,622. Grand total appropriation (excluding \$1,568,000 JFKHS add’l rents maintenance and insurance) \$210,670,089, YTD allotment release \$210,572,696, YTD expended \$206,245,436.91, available \$4,327,259, unalloted \$97,393.</p>	

GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

Virtual Zoom Meeting

September 17, 2020

MEETING MINUTES

<p>d. Accounts Payable Aging</p>	<p>BBMR moving onto Item 3d the Accounts Payables Aging reports: as of September 17, 2020, total AP Aging Balance of \$1,836,992.40: \$87,214.12 current; \$1,237,892.46 is 30-60 days; \$194,182.47 is 60 to 90 days; \$317,703.35 is 90 days and over. GDOE does plan on making payments for the 90 days and over on Friday and noted they are waiting for the GPA August's billing which should be roughly \$475K, as well as the Sodexo billing (food service vendor).</p> <p>BBMR asked what is the average (monthly) Sodexo billing. GDOE responded \$1.5-\$1.8M depending. Parent Representative asked to clarify is the Sodexo billing – should it be the same as during the school year – is Sodexo the one that is doing the Grab and Go. GDOE affirmed. Parent Representative asked if that billing will be covered by the federal funds GDOE receives reimbursements. GDOE responded for each Sodexo invoice there is a portion that is federally funded and a portion that is locally funded.</p> <p>Parent Representative stated GDOE could work with the DPW bus drivers and use them to be more efficient in the delivery of the Grab and Go meals. BBMR responded because of the PCOR1 the distribution is one package for meals for an entire week has reduced the pick-up to once a week.</p>
<p>IV. Financial Status Designation for FY20 Month Ended</p> <p>a. March 2020</p> <p>b. April 2020</p> <p>c. May 2020</p>	<p>BBMR Moving on to Item IV. a. FY2020 Financial Status Designation reports for the month of March 2020. B. April 2020 and c. May 2020. BBMR noted:</p> <p>March FSD report indicated B-Warnings in 112 Overtime, 290 Misc; and C-Watches in 111 Salary, 112 Overtime, 290 Misc, 361 Power, 362 Water.</p> <p>April FSD report indicated B-Warnings in 112 Overtime, 290 Misc; and C-Watches in 111 Salary, 112 Overtime, 113 Benefits, 290 Misc, 361 Power, 362 Water.</p> <p>May FSD report indicated B-Warnings in 112 Overtime, 290 Misc; and C-Watches in 111 Salary, 112 Overtime, 113 Benefits, 290 Misc, 361 Power, 362 Water.</p> <p>BBMR acknowledged the reports are behind and are working towards catching up; although the Commission is still required to review and transmit the reports the expectation is no action may necessary be required because of the 3 to 4 months lag in the reports. OFB stated they would work with GDOE in receiving the financials and modifications to address the backlogged reports. BBMR asked if there were no questions and asked for a motion to approve the reports.</p> <p>OFB motioned to approve the March, April and May 2020 FSD reports; motion was seconded by BBMR and without objection, motion passed. At this time, Senator James Moylan joined the meeting.</p>

GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

Virtual Zoom Meeting

September 17, 2020

MEETING MINUTES

V. New Business • Next Meeting Date and Time	<p>Next item V. New Business / Next meeting. GDOE stated for the outstanding financial statements, they would work with OFB. BBMR asked for suggestions for next EFSC meeting for October 2020 which mark the start of the new fiscal year 2021; a date that GDOE would have completed their EFSC FY21 12-Month Operations Plan? After some discussion, OFB suggested tentative October 22, 2020 and without objection, EFSC October Meeting be scheduled for October 22, 2020 via virtual zoom.</p>	
VI. Adjournment	<p>BBMR announced the FY21 Circular concerning allotment schedules will soon be released this week. Senator Taitague stated her presence was out of concern whether GDOE was receiving its allotments and cash releases and that it was heartening to hear her concerns answered. With respect to the FY21 Budget appropriations every government agency had to take cuts considering the island's economic situation. The Budget Act provided (FY20) carry-overs of appropriation where possible and there has been some level of savings in expenditures due to the pandemic PCOR designations such as, utility costs. GDOE responded they did provide the EFSC information on such savings GDOE has incurred.</p> <p>Senator Taitague clarified to Parent Representative, she has observed GDOE's Grab and Go is five days of non-perishable food – one pick-up versus daily pick-ups and believes it is quite an efficient and safe process of distribution. GDOE stated as the new FAS Deputy she had reviewed GDOE's \$2.6M cash shortfall in GDOE's FY19 appropriations and had to use FY2020 cash to address the carryover 2019 vendor payables; it's a vicious cycle as 2020 carryover vendor payables become prior year which under a reduced budget will have to come from savings and not using funds for operations.</p> <p>Senator Moylan suggested in a future bill he may be able to provide provisions that would allow GDOE the ability to use its operations funds to pay prior year obligations and thanked GDOE for articulating the dilemma. GDOE suggested provisional funding or additional funding to pay prior year obligations might be the best method to address and break the cycle. With no further business, BBMR asked for a motion to adjourn; OFB motioned to adjourn seconded by DOA and without objection meeting was adjourned at 3:58 pm.</p>	