

GUAM DEPARTMENT OF EDUCATION FINANCIAL SUPERVISORY COMMISSION (EFSC)

Building A Conference Room, GDOE Central Office Tiyan

October 24, 2019

MEETING MINUTES

AGENDA	DISCUSSION/TOPIC	ACTION/ STATUS																
<p>In Attendance</p> <p>I. Call to Order</p> <p>II Review and Approval Minutes</p> <p>a. August 29, 2019</p> <p>b. Sept. 19, 2019</p> <p>III. Old Business</p> <p>a GDOE Cash Report FY2019</p> <p>b. Reconciliation of Cash Disbursements</p>	<table border="1" data-bbox="446 388 828 1627"> <tr> <td>Vince Duenas, OPA</td> <td>Joy Bulatao, GDOE</td> </tr> <tr> <td>Vanessa Valencia, OFB</td> <td>Lou Perez, GDOE</td> </tr> <tr> <td>Jason Baza, BBMR</td> <td>Justin Castro, GDOE</td> </tr> <tr> <td>Tammy Batac, DOA</td> <td>Becky Lujan, GDOE</td> </tr> <tr> <td>Franklin Cooper-Nurse, GDOE</td> <td>Helen Legaspi, GDOE</td> </tr> <tr> <td>Carol Hinkle-Sanchez, Parent Representative</td> <td>Tiara Cunningham, GDOE</td> </tr> <tr> <td>Senator Telena Nelson, GDOE Oversight Chair</td> <td>Carli Meno, GDOE Student</td> </tr> <tr> <td></td> <td>Louise Gurovana, GDOE Student</td> </tr> </table> <p>Meeting was called to order at 3:10pm at the Building A, 1st Floor GDOE Conference Room, Tiyan. OFB announced Bill Taitingfong is no longer representing BBMR and introduced Jason Baza as his replacement. GDOE announced Taling Taitano is no longer with the department and introduced GDOE representative Chief Internal Auditor Franklin Cooper-Nurse, serving as acting Deputy Superintendent Financial and Administrative Services. Item 2 of the agenda, approval of the August 29 and September 19, 2019 minutes. BBMR moved to approval of August 29 and September 19, 2019 minutes subject to corrections. Motion seconded by OPA and without objections, motion passed.</p> <p>GDOE distributed FY20 Cash Update. As of October 24, 2019 GDOE total FY20 cash received GF Operations \$14,553,272 cash received; GF Chamorro Studies \$29,519 cash received; GF SSHS Procurement \$0; Textbook \$0 Cash received; TEFF Operations \$699,643.68 cash received; TEFF-ADRMS and TEFF School Grounds Maintenance \$0. Total cash received for PLRF \$68,584 cash received; HFF-Operations HFF-Sports and HFF-HPA \$0 cash received; LG- Sports Facilities \$0 cash received. Simon Sanchez FY18 GF Continuing OEA & A & E \$0 cash received; and GF-GDOE CIP \$0 cash received. Overall grand total (excluding JFKHS FY19 \$1,568,000 Maint. & Insurance) \$15,351,018.68 GDOE cash received. GDOE stated their report reconciles with the DOA report.</p>	Vince Duenas, OPA	Joy Bulatao, GDOE	Vanessa Valencia, OFB	Lou Perez, GDOE	Jason Baza, BBMR	Justin Castro, GDOE	Tammy Batac, DOA	Becky Lujan, GDOE	Franklin Cooper-Nurse, GDOE	Helen Legaspi, GDOE	Carol Hinkle-Sanchez, Parent Representative	Tiara Cunningham, GDOE	Senator Telena Nelson, GDOE Oversight Chair	Carli Meno, GDOE Student		Louise Gurovana, GDOE Student	
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c. BLMR Appropriation/Allotment Status	DOA distributed the Disbursement Report and affirmed it matches and reconciles with GDOE Cash update. OFB stated let's move to the BLMR Appropriation/Allotment Status Reports item III. BLMR distributed the BLMR Appropriation/Allotment Status Report FY2020 as of October 24, 2019: GF Operations appropriation \$189,192,568, YTD allotment release \$14,768,764, YTD expended \$14,553,272, available \$215,492, unallotted \$174,423,804; Simon Sanchez appropriation \$500K, YTD allotment release-expended and available \$0, unallotted \$500K; Chamorro Studies appropriation \$540,545, YTD allotment release and expended \$29,519, available \$0, unallotted \$511,026; Advanced Textbooks appropriation \$1.5M, YTD allotment release-expended and available \$0, unallotted \$1.5M; GDOE CIP appropriation \$885K, YTD allotment release-expended and available \$0, unallotted \$885K. Total GF appropriation \$192,618,113, YTD allotment release \$14,798,283, YTD expended \$14,582,791, Available \$215,492, unallotted \$177,819,830. TEFF Operations appropriation \$14,381,558, YTD allotment release \$2,091,887, YTD expended \$699,643.68, available \$1,392,243.32, unallotted \$12,289,671; ADRMS appropriation \$50K, YTD allotment release \$3,125, YTD expended \$0, available \$3,125, unallotted \$46,875; School Grounds Maintenance appropriation \$393,545, YTD allotment release \$46,858, YTD expended \$0, available \$46,858, unallotted \$346,687. Total TEFF appropriations \$14,825,103, YTD allotment release \$2,141,870, YTD expense \$699,643.68, available \$1,442,226.32, unallotted \$12,683,233. PLRF appropriation \$891,575, YTD allotment release \$74,298, YTD expense \$68,584, available \$5,714, unallotted \$817,277. HFF-Operations appropriation \$891,754, YTD allotment release \$69,372, YTD expended \$0, available \$69,372, unallotted \$822,382; HFF-Interscholastic Sports appropriation \$607,263, YTD allotment release \$54,485, YTD expended \$0, available \$54,485, unallotted \$552,778; HFF-HPA appropriation \$277,589, YTD allotment release \$9,990, YTD expended \$0, available \$9,990, unallotted \$267,599. Total HFF appropriation \$1,776,606, YTD allotment release \$133,847, YTD expended, available \$133,847, unallotted \$1,642,759. LG-Sports Facilities appropriation \$558,692, YTD allotment release \$139,673, YTD expended \$0, available \$139,673, unallotted \$419,019. Grand total appropriation \$210,670,089, YTD allotment release \$17,287,971, YTD expended \$15,351,018.68, available \$1,936,952.32, unallotted \$193,382,118.
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d. Accounts Payable Aging

OFB moving onto Item 3d the Accounts Payables Aging reports: as of October 24, 2019 total AP Aging Balance of \$9,193,017.51: current \$4,784,942.13, 30-60 days \$1,657,761.38, 60-90 days \$372,557.12, 90 days and over \$2,377,756.88. Of the total balance \$9,193,017.51: (\$8,790,842.73 Local, \$402,021.85 Federal, \$152.93 99998 Student Account); Batched invoices \$2,900,231.31 and unbatched invoices \$193,049.59; brings GRAND TOTAL to \$12,286,298.41.

Members reviewed and generally discussed the list of outstanding vendor payables. BBMR asked the status of 90 days and over outstanding Sodexo Services Guam \$1.5M. GDOE replied they have a payment plan and when local cash is received it is applied. Parent Representative asked the breakdown of what is the current amount GDOE owe them every month locally, and what has GDOE paid. GDOE stated the local amount normally averages between \$500,000 to \$700,000. Parent Representative asked the breakdown of what is paid for the current amount that is due every month and how much GDOE gives to them for the arrears every month. GDOE restated the department is on a payment plan and it is important that the department meets those payments. Parent Representative stated she hopes GDOE is not just going to stick to the plan because they should be actually trying to eliminate the need for such a plan altogether. GDOE stated it has been working on its accounts payables and has moving towards steps to get it addressed at higher levels. GDOE can only pay with the availability of cash. Parent Representative stated just like every other government agency that's held accountable GDOE's budget should be the same way. GDOE should have money set at certain areas, certain categories that you can't move it around. And if you needed to move it around in an emergency situation, you would need the Board's approval and come to the EFSC and then it would go to the Legislature. That's the whole problem we're having here; we're having all of these problems because you move money around and you can't pay. You're not supposed to offer services and get services and not pay for them. Every government agency does not have a list like this – if we did by the 60 days (in arrears) we would be sued; there would be government claims against us.

GDOE stated as far as the appropriations and use of the transfer authority – GDOE exercises use of that with due diligence. Parent Representative stated she understands that but the best way to get GDOE back on track is to have set amounts in set categories. GDOE stated there are two issues at hand, [GDOE faces] is cash [availability] problems and cash management problems. Discussion continued over Parent Representative assertion GDOE moves money around which should be set and standardized in categories. BBMR stated the budget law does lump sum budgets for every department. It's up to the GEB to divvy out the allocations. Parent Representative stated no, all of us we get our budgets – our costs are set. It's a

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Jump sum but we can't move out of categories. BBMR disagreed and stated actually departments do transfer – Parent Representative no, not us [the AG office]. They're [GDOE] is the only agency that has the authority – they don't even have a budget that is allocated, it's one chunk. BBMR stated departments do submit requests we get requests for transfers from agencies – Parent Representative that's what they [GDOE] should be doing; they [GDOE] should be following that pattern in making those requests, so they can stay within their means. She looks at the reports and would like to see what GDOE has spent its money on. The website link shows what all the schools want but not where GDOE actually allocates or spends the money on.

GDOE stated the OPA is a member of the EFSC and GDOE is audited annually and offered to meet with Parent Representative to look at the context of the audit, it tells you where the money is spent; it's not going to show you the exact details of the thousands of vendors we do have. Parent Representative agreed to meet, reiterated her concerns over the aging, how payments to vendors are prioritized and asked what other options do we have to secure some of the work that is being done where we don't have to pay vendors.

Discussion continued over the outstanding Sodexo payments. GDOE stated it's \$6.8M [the annual local subsidy and that's what the payment plan is based]. GDOE stated it pays an average of up to \$750K per month, it is applied to the current and the past due [\$3M and of that \$1.5M is 90 days past due]. We've tried to bring our AP down with Sodexo every month. Its lower during the months June through August. OPA asked GDOE for a copy of the payment plan to review and lamented the continued back and forth discussion will not be resolved without seeing the payment plan: it looks like GDOE owes \$1.5M for 90 days and over [local share] so that payment plan that you have of \$750K it could be knocked out in two shots. GDOE there are other critical contracts that we need to cover (payments monthly). Parent Representative there is and that's why you as a department should be prioritizing. OPA stated but this now becomes a prior year obligation.

Parent Representative stated this is a lot of money owed. GDOE Deputy your points are well taken, I am working with the Comptroller, I do know that as she said we do have a plan. We appreciate Parent Representative saying that if we go to the Legislature and you say if we put this in our budget – this is how much we owe for Sodexo that this is the money we're going to get for Sodexo. We can and we have gone down to the Legislature but again, it all depends on what is given to us and what cash is

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available. Appropriations doesn't equal cash; cash is currently being managed in the best way possible. GDOE to your other concern: how are we going to catch up to arrears. There are 2 ways: either in revenue enhancement through increases in budget or cost containment. The department has over the several years made cuts, taking steps to reduce costs and we're discussing it right now on the table so we can see some type of cost curtailment in other areas of our operations. Anything that we can recognize as a cost savings, as long as I'm here we're ready to apply those.

Parent Representative asked when you do cost reductions to ensure that you're not compromising the kids and their education. I'm hearing proposals that compromises kids and their education and I want you to be err on the side of caution. If you want to cut people, then you should cut right over here [central offices]. GDOE Deputy before we started all of this, I am an auditor and I do believe in cost cutting that doesn't touch the schools and I believe that has been the position of GDOE. And our budget is [must be] aligned to the 14 points. There are statutes in place that ensures standards and delivery of services and we're trying our best to manage the cash that we do have to ensure that these critical contracts are covered; schools aren't being closed; power and other needs are paid so schools are being kept open. We do have an issue of these aging payables; it is an issue that is long-standing and has to be addressed sooner rather than later but that is really dependent on an infusion of cash and giving us time to implement some cost containment strategies so that we can apply anything from a cost savings to try have that reduction to these outstanding amounts for these vendors.

GDOE when we've appeared before the Legislature some of the items [discussed with Senators] to shift some of the costs to other areas of operations – that's why we're trying to get rid of the Third Party [US Ed's requirement]; pushing forward with the AG's office on the power pool agreement – shifting some schools from generator (powered) to solar – where that generation of savings could be shifted to GDOE operations so we're not going see, hopefully, this kind of aging. Every year, GDOE discusses with the Legislature the appropriation levels and they [Senators] know it isn't enough but this is what the Government of Guam can provide. There is continuing dialogue with lawmakers along with the agency officials here [represented on the EFSC] – these ideas are not just ideas they're actually things in motion – both branches of government [executive and legislative] are complicit in that we protect to the best of both our ability – the funding levels that we are [ultimately] given and the flexibility in administering the budget [we are given] and how we manage it. From the GEB to the Superintendent to Division Heads and

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when you're going [down] through GDOE as an agency, that we protect to the best of our ability the school level operations; classroom instruction; [what represents and constitutes] 180 days of instruction [GDOE's primary mandate]. That 180 days of instruction requires water, power, food services, trash collection, grass cutting, etc. It's not just about cutting the budget, it's about raising revenues, reducing costs – not cutting or eliminating an expenditure but also cutting the costs of that expenditure. We're always going to need power but if we can reduce the cost of power – then that helps everybody, not just GDOE.



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e. EFSC Scope of Authority, Duties and Responsibilities

OFB moving on to Old Business Item III. E. EFSC Scope Authority Duties and Responsibilities. OFB stated this is based on past meetings distributed a list generated from the 12 September 2019 EFSC Working Session, enumerating 13 EFSC Scope/Duty and associated item(s) report members had agreed would be sufficient.

EFSC Scope of Authority, Duties and Responsibilities

1. Make recommendations on policies and practices related to the presentation and preparation of the operating budget request;
 - a. Guidelines and SOPs for FY2020
2. Make recommendations on budget request priorities;
3. Review and approve a fiscal year twelve (12)-month Expenditure Operations Plan based on the appropriation of local funds and expected funds from other sources by September 26 for the next Fiscal Year;
 - a. 2-month expenditure plan for FY2020
 - b. Provide a sample for each school division
4. Review and approve a fiscal year twelve (12)-month Human Resources Management Plan by September 26 for the next Fiscal Year;
 - a. Review and approve the Human Resources Management Plan, increases, promotions and firing that directly supports the plan outlined in (3) of this Subsection;
 - b. Staffing pattern and provide a summary with the vacancies, FTEs, merit, promotions
5. Review GDOE internal hiring policies, procedures and controls and make recommendations to the Superintendent of Education;
 - a. SOP from HR which is similar to DOA
6. Develop financial performance indicators that produce a monthly financial status designation as outlined in Subsection (f) of this Section;
 - a. FSD report
7. Review GDOE financial reports for conformity with annual budget objectives;
 - a. FSD report
8. Monitor expenditures that materially exceed (or will exceed on an annualized basis) the approved budget amount for any given expense category;
 - a. FSD report
9. Review and approve all contracts/expenditures in excess of One Million Dollars (\$1,000,000) prior to issuance of purchase orders and bid awards to verify fund expenditures conform to the plan outlined in (3) of this Subsection;
 - a. Provide a list and nature of each contract that is in process or upcoming
10. Monitor all contracts and renewed leases for food service, school maintenance, office reproduction, school equipment, solid waste disposal and telecommunication;
 - a. Summary of all the existing contracts just pending to what was listed including: what is being renewed, extended, and renewal date
11. Develop a needs assessment of the GDOE Accounting Department and recommend a training plan to the Superintendent of Education;
 - a. SOPs, Provide Accounting Division - Budget Digest Decision Package
12. Review GDOE internal accounting procedures and controls and make recommendations to the Superintendent of Education; and
 - a. SOPs
13. Review all information technology purchases and upgrades related to the financial management of GDOE and provide recommendations to the Superintendent of Education;
 - a. Purchase order, original contract, and maintenance renewal contract for MUNIS

Parent Representative stated she went through the budget and doesn't see where GDOE is spending their money; she had looked at the link provided by OFB but could not see (allocations) of what the schools were asking for. GDOE pointed out (for capital outlay, school repairs etc requested) is in the GDOE Facilities & Maintenance division budget packet request. Parent Representative asked so if it is in the budget then what did GDOE give them. GDOE stated based on the FY19 budget appropriation provided by the Legislature there was insufficient funding for capital outlay; after taking care of personnel (school

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based personnel being a priority), utilities, critical contracts (and basic essentials tied to operating 180 days of instruction) there wasn't any money left. Parent Representative stated perhaps your request should have been broken down. GDOE it is broken down (categorized and prioritized), you can go to the Legislature's link and watch the hearings (for the written and oral testimony and presentation) hear the exchange between GDOE and the Senators.

Parent Representative asked when GDOE did the proposals before the Legislature did GDOE give its proposals or did they give the Legislature everything; here's the full amount you need; this is the breakdown by school. Because she sees where a lot of schools that don't have things and it's left blank. OFB affirmed GDOE has given the Legislature a comprehensive request but it just depends what (funding) is available. Education, safety, and health are priorities of the government but the Legislature can only give so much (in appropriations as projected revenues allows).

GDOE stated even in its CIP request, it is comprehensive, enumerated and detailed (by school and includes doors, windows, roofing, etc.). Parent Representative asked so who makes the decisions about priorities and there aren't enough funds for capital outlays and/repairs. GDOE responded the GEB does; however, after going through the most basic of essentials: warm bodies, critical contracts, utilities, basic essentials to operate 180 days of instruction – there isn't enough money left for anything else – there's really nothing for the GEB to decide. OFB the decisions and priority (by the funding levels provided by the Legislature) is already made for them. GDOE stated the true issue is a lack of cash and GDOE is doing its best to manage. Once you take away personnel and I would be happy to sit down with you – the breakdown as it is audited will tell you the categories, the aggregate numbers are there, maybe not in the minute detail you want, but enough to tell you where the focus of GDOE's expenditures are. A lot of this money is either tied up in personnel with direct student support and other operating expenditures that are directly tied to keeping our school open and operating.

Parent Representative stated there are so many needs not being addressed in the schools. GDOE stated they had requested the legislature (nearly \$20M) and its request is enumerated by school location. BBMR stated there is an \$885K appropriation in FY2020 for capital improvements for the schools so the Legislature need hear the needs for that. Parent Representative asked and so where is that funding going; that's what is interesting to hear; that's what we (the EFSC) needs to know. If we see the breakdowns and we see where the allocations are going to then eventually everyone can work with you on what's going to

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happen next year and the year after. But right now, we see it only going to certain schools. GDOE stated we are grateful for the \$885K appropriation but it's not nearly enough.

Parent Representative stated if every school were banking up the tree like Simon Sanchez, she would guarantee GDOE would be getting a lot more money because every school is in the same position as Simon Sanchez. They are not the only school that is like that. So you guys are very lucky you don't have more people protesting and making calls out.

GDOE stated we can (and we have) gone down (to the Legislature) and appeal to the Legislature and their good graces but it is a matter of cash. They can appropriate higher levels but until we realize that in actual cash from DOA it is not going to materialize and get into the schools. Parent Representative I would still like to see a breakdown and I will sit down with you because I feel like it would be interesting to see where the money really went. You get federal money, too. I feel like I don't know where the money is at because I don't see it in the three years my kids have been at Oceanview. It still looks the same. If anything has been improved it's because the school did it themselves. OFB (unfortunately, due to lack of funding) that's what happens at all the schools.

Parent Representative stated even working with the Mayor's Office I bumped into him at a basketball game and he said he has reached out to the schools and said I'll build you outside gyms just like the one in Sinajana. But it got turn down or rejected in some way – why. That would have been an outside gym for your kids to use to do exercise because physical fitness is so important. That was federal money that wasn't part of GDOE resources but it was rejected. There's a lot of things that just don't make sense (to me). GDOE stated this is the first time they had heard of that proposal. Parent Representative insisted Mayor Hoffman told her he had offered it to schools and mayors. It puts me in shock that you would turn something like that down.

Parent Representative stated from what she had reviewed so far (the list of documents provided on the link) were not appealing and didn't even answer my questions. It doesn't tell me where the money went what schools it went to how many books you bought. Did you buy anybody anything? You can't tell me it zips you down to zero. I don't think they (the Legislature) would do that to you. And you can't tell me there's not a lot of federal money because I know you guys have a lot of federal money. GDOE stated the use of federal money as you understand it (may not be the purported use of that money).

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Parent Representative affirmed there are different uses of that federal money – hiring SROs and for travel. I'm just saying there is a lot of money and I'm sure there is a lot of opportunities with the federal money. But again, we don't see here it's at. I don't know what they saw but I'm going to check and see what it is based on because I want to see it, too. What I saw (on the link) is what the schools want but it doesn't look like you gave them anything. And it worries me that every year they would ask for something and not get anything. That is just very concerning.

GDOE reiterated offer to meet with Parent Representative to show what I can see (that might help address your questions). Parent Representative stated they (other members) can meet with you, too or she would share the info with other members. BMR stated spending priorities are not part of their purview (it's the GDOE and the GEB decision). Parent Representative stated it is part of the purview of EFSC' mission and EFSC members. And if you don't know what your purview is I suggest you read the 13 bullets in the hand out. In fact, we (the EFSC) has more purview than it probably wants but it's there.

Parent Representative stated she would like to invite the GEB Chair – you should probably offer him to take a good look at this (the handout) as well, if he's confused and needs clarification about anything. I don't know what he was not clear on. But that's an issue my office (the AG Office) is also dealing with as well. I don't know if they are writing to him but even they expressed maybe inviting him here (to the EFSC meetings) and making him understand what our roles are. I mean the duties that were placed (on the EFSC) as well as ensuring that he understands what his role is. Because his role is policy making, assisting in policies. If he can be invited to the next meeting that would help.

OFB stated it feels as if the EFSC and Guam Education Board (purviews) is totally different. Parent Representative stated she feels he (the GEB Chair) just needs – that's why I think he needs to be here to understand that because obviously, he has some concerns that needs to be addressed. And if we can invite him and if he doesn't show up then he just doesn't show up. But I just feel that I'm not too sure that he realizes what our roles are. And if he has an issue he should go to the Senators and address those issues and concerns about the duties given to us because that's – I don't care if he does -- if they take away half of the stuff I'd be happy but that's up to him. And that's his authority is to make recommendations to the Legislature if you look at his authority under the GCA it certainly says that he can make recommendations about changing laws and policies. OFB but even based on our working sessions, it seems as if we're (EFSC) is overstepping GEB's duties, as well as... Parent Representative they don't have duties like this;

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<p>IV. Financial Status Designation for FY19 Month Ended</p> <ul style="list-style-type: none">a. August 2019b. FY20 12-Month Operations Plan <p>V. New Business</p> <p>a. Next Meeting Date and Time</p> <p>VI. Adjournment</p>	<p>they're really policy orientated. I looked at it and I went over it a few times and compared it. And they (GEB) really are, they are not supposed to be micro-managing and their role is really policy making. They do the board policies for the schools.</p> <p>OFB moving onto Item IV. a. Financial Status Designation for the August 2019. Parent Representative asked whether the C-Watch was a result of the start of the school year. GDOE affirmed and reminded members about how the EFSC FSD templates calculates projected lapses and shortfalls; how other mandates (rules and statutes) also drive personnel costs such as hiring certified teachers (which costs more) over uncertified teachers; how lump sum or one-time personnel expenses impact the projection to eventually even out. GDOE does try to monitor expenses, and tries not to overspend. General discussion ensued over ebbs and flows of what expenses are incurred timing impacted by the school year calendar and catching up of vendors' payments in the aging report. Returning to the August 2019 FSD report, GDOE noted under Public Library Resources Fund there's no appropriation in personnel. OFB noted the report is also showing a sufficient lapse and so it would be just a matter of transferring the funds (to address category personnel shortfall). DOA motioned to approve the August 2019 FSD report indicating C-Watches in personnel object categories, power and water, and capital outlay, subject to corrections. Motion was seconded by BBMR and without objection, the motion passed.</p> <p>OFB moving onto Item IV. b. FY2020 12-Month Operations Plan. OFB noted, the Plan is awaiting Superintendent's signature and transmittal. Without objection, members agreed to table the approval to the next meeting.</p> <p>Next item V. New Business. OFB there being none, moved to Next item next meeting. Members agreed OFB tentatively schedule for 3pm, Thursday November 21, 2019 for the EFSC November 2019 meeting and reserve the conference room in GDOE Building A in Tiyan. DOA motioned to adjourn; motion was seconded by BBMR and without objection, the meeting was adjourned at 4:35 pm.</p>
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