

GDOE Education Financial Supervisory Commission

April 5, 2013

MEMORANDUM

To: Speaker Judith T. Won Pat Ed.D
32nd Guam Legislature

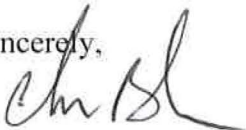
From: Mr. Chris Budasi, Vice Chairman
GDOE Education Financial Supervisory Commission

Subject: GDOE Education Financial Supervisory Commission – December 31, 2012
Reporting Requirement for Boards and Commissions.

Hafa Adai Speaker Won Pat!

Pursuant to the reporting requirements in GCA Title 5, Chapter 8, §8113.1, please find the attached electronic copy of the meeting agenda, approved minutes, and other attachments and addendums that were discussed in the GDOE Education Financial Supervisory Commission meeting held on December 31, 2012.

Should you have any questions or concerns please do not hesitate to contact me at (671) 473-4236.

Sincerely,


Chris Budasi
Vice Chairman
GDOE Education Financial Supervisory Commission

Guam Department of Education Financial Supervisory Commission (EFSC)

December 31, 2012 – August, September, October, November Designation Meeting
OPA Procurement and Appeals Hearing Room
Hagatna, Guam
3:00pm to 3:50pm

AGENDA

- I. Call to Order
- II. Review and approval of minutes (10 minutes)
 - a. September 21st, 2012 minutes
 - b. October 31st, 2012 minutes
- III. Old Business (10 minutes)
 - a. BBMR Allotment update
 - b. Cash update
- IV. Status of Information for Assignment of FY12 Financial Status Designation for the months ended August and September 2012 (15 minutes)
 - i. August 2012 – Labor cost report pending
 - ii. September 2012 – Financial M and Labor cost report pending
- V. Status of Information for Assignment of FY13 Financial Status Designation for the months ended October and November 2012 (10 minutes)
 - i. October and November 2012 – Financial M and Labor cost report pending
- VI. New Business (5 minutes)
 - a. Next meeting Date and Time
- VII. Adjourn

Guam Department of Education Financial Supervisory Commission (EFSC)

December 31, 2012 Meeting

OPA Procurement Appeals Hearing Room

August - November Financial Designation Status Meeting

3:00pm to 3:50pm

Sign - In Sheet

	NAME	AGENCY	EMAIL
1	JOSEPH CERENA	BBMR	joec.cerena@bbmr.guam.gov
2	CHRIS BUDASI	OFB	chris.budasi@guamlegislative.org
3	Talmy Tactano	DOE	ttactano@gdoe.net
4	Margaret Artero	DOE	martero@gdoe.net
5	Ric ANG	DOE	RMANG@GDOE.NET
6	GRACE EDROSA	DOA	grace.edrosa@doa.guam.gov
7	DF BROOKS	OPA	
8	Vincent Duenas	OPA	vduenas@guamopa.org
9	Ariana Villaverde	OFB	avillaverde@guamlegislative.org
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December 31, 2012

MEETING MINUTES

<p>III. Old Business a. BBMR Allotment Update b. Cash Update</p>	<p>Chris B. responded that it's still with BBMR.</p> <p>Chris B. asked Joe C. to check with Mr. John Rios, since he's the current Chair and all reports go to John.</p> <p>Joe C. mentioned that he will. He further mentioned that Anna E. should be done with it and she just needs to email it.</p> <p>Doris B. asked who is taking minutes for this meeting.</p> <p>Ariana V. responded that she is doing it.</p> <p>Chris B. asked if there was any allotment update.</p> <p>Joe C. passed an attachment that showed the allotment update of FY12. He mentioned that there was additional information that was not logged down. There was a 15% reserve and there was a release of \$25 million in reserves out of \$30 million. On the AS400 system, it's showing \$5.275 million. There's \$3.783 million of those that was release from the total \$196 million released, showing as an unexpended available balance.</p> <p>Chris B. asked how DOA is treating the reserves. Is it just considered lapse?</p> <p>Grace E. mentioned that at this time she does not know.</p> <p>Joe C. responded that it's held back on the reserves side.</p>	
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	<p>Chris B. asked if it has lapsed. Joe C. mentioned that as of today, it has not lapsed.</p> <p>Doris B. asked Joe C. if the \$196 million reflects all the release today as well as the \$25 million.</p> <p>Joe C. responded that it is correct.</p> <p>Doris B. asked Joe C. to clarify if the total appropriation was \$202 million and the balance was \$196 million and leaving a balance of \$5.2 million. She then asked of the balance of \$196 million that was released about \$3.7 million has not been...</p> <p>Joe C. mentioned that the \$3.7 million is showing as unexpended.</p> <p>Doris B. asked if DOE has received the cash for this \$3.7 million. The unexpended portion would be on BBMR books, unless the cash did not come. Unless it's related to payroll. How could \$3.7 million be unexpended?</p> <p>Chris B. asked what the source of the \$3.7 million is from.</p> <p>Joe C. mentioned that it's coming from the AS400 and this is with the books being closed.</p> <p>Doris B. asked what the cash receipts are and that maybe we need to reconciled cash receipts. She further mentioned that it seems like there needs to be a year-end reconciliation. As far as what Joe C. has mentioned the books are closed.</p> <p>Doris B. asked Ric A. if he and Goody have reconciled the cash.</p> <p>Ric responded that Goody signed off on their cash reconciliation report.</p>	
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Joe. C. mentioned that there may be a delay in the system and there will be additional adjustments made.

Doris B. mentioned that Joe C.'s number and Ric's number are different from each other when compared to \$196 million vs \$198 million. There's a \$2 million off with DOA is showing more. She further mentioned that part of the offset may not be fully recorded.

Doris B. asked what the offsets are.

Ric A. mentioned that the offsets relate to the withholding tax that is the cash paid to the Department of Revenue and Taxation. DRT gives them back a withholding tax check.

Doris B. mentioned that they don't have a check to write back and you don't have a check to give back. It's just a debit and a credit in the column and no cash passes.

Taling T. further mentioned that also included as an offset is the fuel charges. She further asked about the JFK charge.

Ric A. mentioned that it's not showing here.

Doris B. asked if Taling was talking about the lease agreement.

Joe C. mentioned that it's being paid by DOA and it's not being charged by DOE.

Doris B. mentioned that it's counted in the audit. But it's not part of the direct appropriation. It's showing as an in and out as additional cost to the school.

Ric A. mentioned that it's in the government wide financials.

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Doris B. mentioned that DOE is going to show JFK and Tiyan on the government wide financials and individually on DOE side to show the full cost of operating the schools. The operating cost here does not include Tiyan, JFK, as well as Okkodu. There are three lease agreements.

Chris B. clarified with Ric A. if for FY12, DOE received \$198 million?

Ric A. mentioned that it is the hard cash that DOE received.

Joe C. asked if this could be a timing issue with what DOE and DOA have vs BBMR.

Doris B. asked when Joe's report was updated.

Joe C. mentioned that it was updated as of today.

Taling T. asked Joe C. about using the reserves balance to pay prior period and if DOE can request for this.

Joe C. mentioned that he believes so, but he's not sure about now.

Taling T. asked what about to also pay for the merit bonuses.

Joe C. responded that he does not know because the books are closed and unless they can to do some adjustments at the end. DOE has about \$5 million in reserves. Joe C. suggested to Taling T. that maybe DOE should submit a letter to BBMR.

Ric A. mentioned that the reason for the difference between DOE and DOA reconciliation report vs BBMR is due to PL 31-76/77 in the second and third column.

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Doris B. mentioned that the end result, unlike in the prior years, the good news is that DOE did live within its budget and did not need a supplemental appropriation. It's not like what happened before with DOE claiming that they will run out of money. The monitoring has ensured the benefit that DOE is living within its means and its appropriation has been sufficient as oppose to inadequate. The prior period deficit is prior period and not from the last two years since this committee has been active.

Doris B. asked Chris if we're still doing the committee in 2013.

Chris B. replied that it is unless the law doesn't change.

Chris B. mentioned that he had one concern relating to the power cost being up in FY12.

Ric A. mentioned that power cost is \$1.3 million right now, since all the air cons have been fixed.

Chris B. asked if DOE is cutting down their power at a school level or if they're directing cash to the additional power or there's a reserve of \$5 million that has yet to be received. Originally the power budget was \$10 million and I'm assuming your cost was \$13 million and DOE had to shift money from somewhere to pay for the power bill and you also had a reserve of \$5 million.

Taling T. responded that they did not fill positions for awhile and the AC maintenance contract got stuck in procurement and it's a huge contract that was put off for a year.

Chris B. mentioned that it was not necessarily a planned savings. Assuming the AC contract was in placed, and then you wouldn't have saved as much as you did. He mentioned that he was just trying to understand why there was a big savings. He further mentioned that it would be best to use the lapse to cover the prior period expenses that

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are hanging there, because that's what lapses are meant to cover.

Doris B. asked to clarify that if they did not have carryover. She further asked if DOE had continuous carryover and she thought their carryover terminated.

Chris B. mentioned that there was no continuing appropriation for the department. However, it should not pre-clude DOA from using that lapse to cover the prior expenditures from previous years.

Doris B. mentioned that the problem is the cash and if DOA doesn't have the cash to cover and FY12 is gone. The books are now going to be audited and no more money is going to pass and whatever money passes it'll be in FY13. We're trying to reconcile and they're not going to give you anymore cash for FY12.

Chris B. asked if there were any prior period expenditures made with this lapse.

Doris B. mentioned that it'll have to come from DOE. All they give is the cash and if they paid for prior year, it's from the cash that they got.

Taling T. mentioned that there's a budget provision that says DOA can use any surplus to pay for prior period. So if they're giving surplus to pay for prior period then DOE hopes that their surplus would pay for prior period expenses.

Doris B. asked what surplus?

Chris B. mentioned that back in September, DOA knew there was a \$5 million surplus running from DOE and he's asking if DOA used that \$5 million to pay for any prior period expenses. He mentioned that according to the books it shows no, but we don't know how updated the books are and he wanted DOA to verify.

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Doris B. mentioned that just to recap, the net effect is that DOE had a 2.5% reserve that's what the \$5 million dollars represents. The 15% reserve that was imposed went down to a 2.5%, if we take his number of \$196 million. If we take the \$198 million the reserve percentage is even lower.

Joe C. passed out an attachment that shows the DOE's FY12, the FY13 proposed budget by the Governor, and the end result is the PL for FY13. The second page shows the allotment distribution, per DOE's request for FY13.

Vince D. asked if there's still a 15% reserve.

Joe C. mentioned that there is.

Joe C. mentioned that DOE's appropriations were not part of the 8% drawback...

Doris B. asked Joe C. if the reserve has been imposed on DOE.

Joe C. responded that it has.

Doris B. asked how much it's going to be.
Joe C. responded that it's \$31 million.

Doris B. asked if it represented 15%.

Joe C. responded yes.

Doris B. asked if it's similar to last years.

Joe C. mentioned that as compared to last year's report there's an additional \$1 million appropriation for FY13.

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Joe C. submitted a copy to Kristin and it has not changed.

Chris B. and Taling T. asked Ric A. if he had cash update for FY13.

Ric A. said yes.

Chris B. asked if there were any other questions regarding the allotment update.

Joe C. mentioned that all funds had a 15% reserve on them.

Doris B. asked if that included the TEFF.

Joe C. said yes.

Chris B. asked if there were any concerns or planning on BBMR side with TEFF appropriations.

Joe C. mentioned that he has yet to hear anything.

Chris B. mentioned that the concerned he had with the TEFF revenue collection as presented at the SES meeting. The collection was at \$30 million range.

Doris B. mentioned that it was very optimistic.

Chris B. mentioned that it's \$10 million more than what was collected on an annual basis and a majority of the TEFF goes to DOE, which is a cause for concern if it doesn't come in. Also, the GPA promissory note on the bond. It'll be paid off by the TEFF.

Joe C. mentioned that we won't have it as this is the last year for payment.

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Ric A. passed out the FY13 Cash allotment schedule. He mentioned that as of today, DOE has received \$52 million from October through December.

Chris B. mentioned that this attachment would be easier to read, if we had the monthly reports to breakdown the expenditures. He asked if DOE has been getting enough cash to cover monthly expenditures and if DOA has been keeping up to date with their monthly allotments.

Ric A. responded yes.

Chris B. mentioned that it's good that it's an improvement over the last couple of years.

Doris B. commented about the 15% reserves. We know that \$31 million is not something that DOE cannot live within.

Chris B. mentioned that we had this discussion last year and it's beyond this commission's control. We sent a letter to the board and a reserve of this magnitude is something that DOE cannot live with. We can send a letter to the Administration, but I don't know if we would want to do that.

Joe C. mentioned that it'll be more appropriate from the board.

Chris B. mentioned that we notify the board and whatever they choose.

Doris B. asked what are DOE's plans to continue as if they're going to get the reserves in full?

Taling T. responded that they are looking at ways to cut costs.

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Chris B. asked if the reserves were for September and August.

Joe C. responded that all allotments were front loaded so that they can survive the appropriations.

Taling T. mentioned that when you look at the allotment schedule, allotments are up through August.

Chris B. mentioned that the reserves would have to be released in August.

Doris B. asked why \$40 million was authorized in October FY13.

Joe C. mentioned that it's normally done this way to cover contracts and power. Other than that everything else is on a monthly basis.

Doris B. mentioned that to say that nothing will be released in September is un-realistic. This itself is un-realistic on the part of BBMR.

Joe C. it's coming from the Governor.

Doris B. mentioned that to say we're not going to give a single dollar in September is a pie in the sky.

Chris B mentioned that in history, it has also proven that they had to release \$25 million and not \$30 million.

Doris B. responded that to say DOE had to live within a realistic reserve of 5% instead of reserving 15%.

Joe C. mentioned that the intent was to show 15% across the board and no one was

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<p>IV. Status of Information for Assignment of FY12 Financial Status Designation for the months ended August and September 2012.</p> <p>V. Status of Information for Assignment of FY13 Financial Status Designation for the months ended October and November 2012.</p>	<p>exempted. He further mentioned that BBMR would entertain reserve request from time to time.</p> <p>Chris B. asked if there was anything further to discuss about allotments and cash update.</p> <p>Doris B. mentioned that we are already three months into FY13 and asked when we will be able to get more actual numbers. Would it be better to lump two months?</p> <p>Chris B. mentioned that part of the problem with the change over to the new system. There has been some difficulty with getting the labor cost.</p> <p>Taling mentioned that the reports generated off the new system since July, the database that includes information is taken from two different places and DOE has not been able to have a report writer to combine the two. They can dump information from separate databases and manually combine them, but they don't have a report generator to combine the two.</p> <p>Doris B. mentioned that they don't want extra work to be done. She further asked Chris B. who was preparing these reports.</p> <p>Chris B. responded that OFB has been doing the reports. We have a database on a monthly basis.</p> <p>Doris B. asked what OFB needs from DOE.</p> <p>Chris B. responded that there are a couple of things, we got some data dumps from their system, but those were no good and then it just stopped. We didn't want to use anything until it was validated. So it's just a matter of when DOE's Finance Department is going</p>	
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to give a report that matches their monthly payroll. There's also a couple ways to do this.

We can finish FY12, but doing a simple monthly payroll by Pay Periods of 21 or 26. We used to get other information that allowed 6 or 7 other Labor Cost reports. We could probably just do 1 or 2 reports to get our EFSC reports done. So that is recommend for FY12 to simplify the data we need to finish the reports.

Taling T. mentioned that DOE had an upgrade last month and it changed some of the reports and they're working with MUNIS to reset their files.

Doris B. maybe we need to change in order to accommodate the system rather than the system accommodating to us.

Chris B. mentioned that's what he was proposing.

Taling T. further mentioned that they have consultants coming out in January and Jackie Mesa can make sure that OFB and the consultant can connect.

Doris B. asked if they have a picture of how much they've spent today in payroll for local and federal side and if we can see that information. We just want to see the data you're providing and how we can adjust our mindset to that data.

Doris B. further asked if this was local and federal.

Taling T. responded that it's just local.

Doris B. asked how much was spent through December and if this last pay period was going to be count as January or December. The W-2 would've ended last Friday, unless there were special payments made. The payment in January would start the first pay period.

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Chris B. further asked if anyone else uses the labor cost reports.

Doris B. responded that she's just looking at the local numbers.

Chris B. mentioned that members of the Board use the labor cost reports, which was why he was concerned that all the Labor Cost Reports would not be available due to the simplification being proposed. He further suggested that maybe Taling can go back to the Board to see if they will accept the simplified reports.

Doris B. mentioned that the summary total is good enough.

Chris B. mentioned that they needed it a certain way to project it. He further mentioned that if we have to do a simplified projection in FY13 until the consultants come then that's the lease we can do and we can do the monthly report on track.

Joe C. mentioned that BBMR uses the labor cost reports.

Chris B. mentioned that we would probably want to get back to the detailed labor cost reports, however it should not hold up the monthly status reports. Hopefully, when the consultants come, they could re-create the reports right out of the system, so that we don't have to do any manipulation.

Taling T. mentioned that we should be able to give you access.

Chris B. mentioned that what we're missing so far for FY12 is August labor cost and September labor cost and financial m. We're also missing October – December labor cost and financial m.

Doris B. asked if DOE has officially closed their books and three months is getting too

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long already with compliance. Last year, one major program was left out. When are you going to finish and close your books. She knows Deloitte is over there, but they want you to finish and close your books.

Taling T. replied that part of the problem is that they're on a new system and they went through an upgrade that created a hiccup. They consultants that are coming out for payroll and HR are going to help DOE to close the books. They already have a list of things they're going to work through for the consultants to help with.

Doris B. mentioned that it sounds like the books won't be closed until the end of January. If they're not coming out until a couple of weeks, it'll be the end of January.

Taling T. mentioned that if the consultants are not going to come out earlier, then they're figure out a way to work through it online.

Doris B. asked what is pending, because this will affect the EFSC reports.

Chris B. mentioned that for the labor cost DOE has sent August. How soon can we get information so we know matches your payroll numbers.

Margaret A. mentioned that when she gets back she needs to look at September through November.

Chris B. asked if Margaret was manually manipulating the files.

Margaret A. responded that she was, because the account numbers are at the top and dollar values are at the bottom. The first tab is always the original.

Chris B. mentioned that if DOE has a system generated report to just send it to OFB and not worry about putting into excel.

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	<p>Margaret A. mentioned that she will send it to OFB Friday.</p> <p>Chris B. asked if these were the ones sent.</p> <p>Margaret A. said yes.</p> <p>Chris B. asked if it matched with the payroll numbers.</p> <p>Margaret A. said yes.</p> <p>Doris B. asked if there was a cumulative number.</p> <p>Margaret A. said no, not on the report.</p> <p>Chris B. mentioned that it just looks like a payroll check run report.</p> <p>Doris B. asked if they were going by school. Summarizing all the elementary, middle and high school. Because that's how the audit does it. They don't break out middle school. The audit did that in FY11 and will have to do it in FY12.</p> <p>Chris B. mentioned that he'll put the summary of the total expenditure per pay period and all DOE has to do is verify if the number is correct. If it's not correct then DOE send the correct number to him. He just needs to know if he has the right information. The other one is the financial m and how is that coming along, because that's everything besides payroll.</p> <p>Margaret A. mentioned that she's working on it.</p> <p>Chris B. asked how many months is outstanding. September, October, November. We</p>	
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may be ok to go have all these reports updated towards the middle of January through November and December, we can get next month.

Doris B. asked what kind of global information does DOE get and if they give it to the board or Superintendent.

Taling T. mentioned that they summarize it in the Board packet. It's very high level.

Doris B. asked if this is a report that our commission can get.

Taling T. mentioned that it's very summarized.

Chris B. responded that it's more summarized than the EFSC reports.

Doris B. mentioned that she understands that OFB needs the actual pay period. And asked if it's used globally or if they have all the detailed numbers.

Chris B. responded that the current database that has everything with details.

Doris B. asked if it has the actual numbers that people paid.

Chris B. mentioned that it has every paycheck cut for every person and the type of hours that they worked. Some worked special pay hours and it's really detailed as to where the money goes.

Doris B. mentioned that it sounds like we have to recreate that.

Chris B. responded that we're going to simply this report to get things going.

Chris B. mentioned that once he gets the verified data, he'll email it out as a preliminary review.

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<p>VI. New Business a. Next Meeting Date</p>	<p>Doris B. mentioned that the two numbers that matter to her are the bottom line and the number of employees, if they're trending up or down.</p> <p>Chris B. mentioned that he'll have to see if he can re-create the number of employees.</p> <p>Doris B. mentioned that it's a good number.</p> <p>Chris B. mentioned that DOE can give us that number. He mentioned that OFB has been tracking unique paychecks issued. It wasn't an employee count, but it was the number of checks issued to a unique employee id. It should be pretty close.</p> <p>Doris B. asked when should we meet again, because Joe C. is leaving on the 25th.</p> <p>Chris B. mentioned that it has to be before the 25th.</p> <p>Chris B. mentioned that we can do the 23rd.</p> <p>Joe C. asked if we were able to get the information.</p> <p>Chris B. mentioned that DOE has committed to work with us.</p> <p>Chris B. mentioned that the meeting will be schedule for Wednesday, January 23rd tentatively in DOE conference room pending verification of the place.</p> <p>Taling T. mentioned that it'll probably be in the conference room upstairs.</p> <p>Chris B. asked if any of the consultants coming.</p>	
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<p>VII. Adjourn</p>	<p>Doris B. mentioned that she'll have a break to say good bye to Joe C.</p> <p>Taling T. mentioned that on Wednesday she'll confirm the location.</p> <p>Chris B. asked if we can get all the financial m reports soon. He also asked if there was any New Business to bring up.</p> <p>Grace E. asked if for the next meeting if Mike attends that the information that the commission needs from DOA is the lapse funds.</p> <p>Taling T. mentioned that DOE will get the information before the next meeting and that Margaret will work with Goody.</p> <p>Chris B. adjourned the meeting at 3:58pm.</p>	
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GUAM DEPARTMENT OF EDUCATION
Analysis of DOE's Receivable from DOA - FY2012
As of Dec 12, 2012

	General Fund	General Fund - Health fr Bond PL31-76	General Fund - Med-Den-Life PL3177	Textbooks	Chammoru Studies	F Q S PL 31-75	P.L. 31-75 Power-5100	Total GF	T E F F	P L R F	HFF FUND	HFF-Busing	HFF Health Ed.	Indirect Cost (DOA)	Suppl. Approp. Rev.	A C F Power 5618	Total Special Fund	GRAND TOTAL	
Per P.L. 31-77			3,042,584					3,042,584										0	3,042,584
Per P.L. 31-76		3,456,994						3,456,994										0	3,456,994
Per P.L. 31-75	179,639,344			2,000,000	381,120	100,000	408,214	182,528,678	16,810,890	652,440	520,000	92,000	279,754	250,000	525,000	875,000	20,005,084	202,533,762	
Reserve (per BBMR)	(14,921,464)			(300,000)	(57,168)	(15,000)	(61,232)	(15,354,864)	(972,237)	(97,866)	(49,330)	(13,800)	(41,963)	(37,500)		(131,250)	(1,343,946)	(16,698,810)	
BBMR's Release to DOA	164,717,880	3,456,994	3,042,584	1,700,000	323,952	85,000	346,982	173,673,392	15,838,653	554,574	470,670	78,200	237,791	212,500	525,000	743,750	18,661,138	192,334,530	
Chk# 0521760 09/24/12			2,678,514					2,678,514										0	2,678,514
DOA's Total Remittance	174,317,817.89	3,456,994.00	364,069.53	1,360,330	0	0	0	179,499,212	16,810,890	652,440	470,670	78,200	237,791	212,500	0	743,750	19,206,241	198,705,453	
FY 2012 Balance	5,321,526	0	0	639,670	381,120	100,000	408,214	6,850,530	(0)	0	49,330	13,800	41,963	37,500	525,000	131,250	798,843	7,649,372	

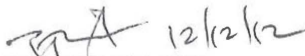
Total Cash Remittance	185,388,470
Total WHTax Offsets	13,016,701
Offset: A/R DOE (Fuel Charges) FY2012	300,282
Total Remittance and WHTax Offsets	198,705,453

(0)

Prepared by:


Ricardo M. Ang
Comptroller, DOE

Certified Correct by:

 12/12/12
Gaudencio "Goody" A. Rosario
Acting Comptroller, DOA

GUAM DEPARTMENT OF EDUCATION
Analysis of DOE's Receivable from DOA (FY 2013)
As of December 31, 2012

	General Fund	Textbooks	Chamoru Studies	Total GF	TEFF-GDOE OPERATION	TEFF-CaPFA Maint & Inst	TEFF-JFK Main & Inst.	P L R F	HFF Inter scholastic Sports	HFF-Busing	HFF Health Ed.	Total Special Fund	GRAND TOTAL
Per P.L. 31-233	182,246,286	1,500,000	381,120	184,127,406	15,808,564	389,500	1,178,500	670,328	520,000	92,000	279,754	18,938,646	203,066,052
Reserve (per BBRM)	28,336,945	225,000	57,168	28,619,113	2,371,285	58,425	176,775	100,549	78,000	13,800	41,963	2,840,797	31,459,910
BBMR's Release to DOA	153,909,341	1,275,000	323,952	155,508,293	13,437,279	331,075	1,001,725	569,779	442,000	78,200	237,791	16,097,849	171,606,142
DOA's Total Remittance	39,222,281	0	0	39,222,281	12,464,342	0	0	154,292	321,721	0	132,611	13,072,967	52,295,248
FY 2013 Balance	143,024,005	1,500,000	381,120	144,905,125	3,344,222	389,500	1,178,500	516,036	198,279	92,000	147,143	5,865,679	150,770,804

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	X	Y	Z	AA	AB	AC	AD		
1	BUREAU OF BUDGET AND MANAGEMENT RESEARCH																													
2	DEPARTMENT OF EDUCATION																													
3	FY 2012 All Funds Allotment																													
4																														
5	Fund Source	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	15% Res	Reserve Released (As of 09/17/2012)		Reserve Balance											
6	General Fund																													
7	DOEOF (5618)	179,639,344	23,197,205	13,967,996	13,967,996	14,298,221	13,967,996	13,967,996	14,298,221	13,967,996	13,967,996	14,298,221	14,818,036	10,376,957	175,094,837	26,945,902	22,401,394		4,544,507											
8	TxtBook (5100)	2,000,000	1,700,000	0	0	0	0	0	0	0	0	0	0	0	1,700,000	300,000	0		300,000											
9	Chamoru Studies (5100)	381,120	54,447	29,417	29,417	30,447	29,417	29,417	30,447	29,417	29,417	30,447	1,662	0	323,952	57,168	0		57,168											
10	F.Q.S P.L. 31-75 (5100)	100,000	85,000	0	0	0	0	0	0	0	0	0	0	0	85,000	15,000	0		15,000											
11	Power (5100)	408,214	346,982	0	0	0	0	0	0	0	0	0	0	0	346,982	61,232	0		61,232											
12	GF Total	182,528,678	25,383,634	13,997,413	13,997,413	14,328,668	13,997,413	13,997,413	14,328,668	13,997,413	13,997,413	14,328,668	14,819,698	10,376,957	177,550,771	27,379,302	22,401,394		4,977,907											
13	Special Fund																													
14	TEFF-DOEOF (5618)	16,810,890	11,889,765	245,088	589,768	245,088	245,088	245,088	245,088	245,088	245,088	153,556	1,489,948	972,237	16,810,890	2,521,634	2,521,634		(0)											
15	PLRF-DOEOF (5618)	652,440	138,644	0	0	138,644	0	0	138,644	0	0	138,642	0	97,866	652,440	97,866	97,866		0											
16	HFF-Sports Act (5602)	520,000	191,719	21,389	21,389	26,389	21,389	21,389	26,389	21,389	21,389	26,389	50,059	21,391	470,670	78,000	28,670		49,330											
17	HFF-BusIng (5602)	92,000	78,200	0	0	0	0	0	0	0	0	0	0	0	78,200	13,800	0		13,800											
18	HFF-HIV/Educ Act (5602)	279,754	173,142	2,775	2,775	14,150	2,775	2,775	14,150	2,775	2,775	14,150	2,775	2,774	237,791	41,963	0		41,963											
19	IDC-High Risk (5632)	250,000	17,983	0	194,517	0	0	0	0	0	0	0	0	0	212,500	37,500	0		37,500											
20	ACF-Power (5618)	875,000	743,750	0	0	0	0	0	0	0	0	0	0	0	743,750	131,250	0		131,250											
21	SF Total	19,480,084	13,233,203	269,252	808,449	424,271	269,252	269,252	424,271	269,252	269,252	332,737	1,542,782	1,094,268	19,206,241	2,922,013	2,648,170		273,843											
22																														
23	GRAND TOTAL	202,008,762	38,616,837	14,266,665	14,805,862	14,752,939	14,266,665	14,266,665	14,752,939	14,266,665	14,266,665	14,661,405	16,362,480	11,471,225	196,757,012	30,301,314	25,049,564		5,251,750											

BUREAU OF BUDGET AND MANAGEMENT RESEARCH
Comparative Analysis
FY2013 Budget

GUAM DEPARTMENT OF EDUCATION

GDOE OPERATIONAL FUND	A P.L. 31-75 (DOE FY2012 Budget) As amended by P.L. 31-77							B GOVERNOR'S PROPOSED FY2013 BUDGET					C FY2013 - P.L. 31-233 **					D VARIANCE INC(DEC) C - B				
	General Fund	TEFF	PLRF	School Lunch Cash Collection	SAE/ Child Nutr Reimbrse	ACF	Total Appropriation	General Fund	TEFF	PLRF	School Lunch Cash Collection	SAE/ Child Nutr Reimbrse	Total Appropriation	General Fund 1/	TEFF 2/	PLRF	HFF 3/		School Lunch Cash Collection	SAE/ Child Nutr Reimbrse	Total Appropriation	
111 - Salaries	\$121,330,804	2,280,862					\$123,611,666	\$121,330,804	2,280,862				\$123,611,666	\$124,128,406			365,948				\$124,494,354	\$882,688
111 - Increments & Promotions	\$1,094,173						1,094,173	\$1,094,173					1,094,173	\$0							\$0	(\$1,094,173)
111 - Reclassifications	\$987,540						987,540	\$987,540					987,540	\$0							\$0	(\$987,540)
112 - Overtime/Special pay							0						0								\$0	\$0
113 - Benefits	37,703,856	660,195					38,364,051	37,703,856	660,195				\$38,364,051	44,730,972			32,215				\$44,763,187	\$6,399,136
114 - Med/Dental/Life	\$6,499,578						6,499,578	\$6,499,578					6,499,578	\$0							\$0	(\$6,499,578)
230 - Contractual Services	7,332,437	1,004,738			10,069,218		18,406,393	7,332,437	1,004,738			10,069,218	\$18,406,393	9,359,840	3,500,000		428,091			11,164,309	\$24,452,240	\$6,045,847
240 - Supplies & Materials	1,454,000			1,095,091			2,549,091	1,454,000			0		\$1,454,000	856,793			28,000	0			\$884,793	(\$569,297)
250 - Equipment			652,440				652,440			670,328			\$670,328			670,328	37,500				\$707,828	\$37,500
270 - Workers Comp Benefit	100,000						100,000	100,000					\$100,000	50,000							\$50,000	(\$50,000)
290 - Miscellaneous	1,250,395						1,250,395	1,250,395					\$1,250,395	1,599,333	1,568,000						\$3,167,333	\$1,916,938
361 - Power	1,525,000	10,833,682				875,000	13,233,682	2,578,296	11,459,433				\$14,037,729	0	12,308,564						\$12,308,564	(\$1,729,165)
362 - Water/Sewer		1,804,089					1,804,089		1,804,089				\$1,804,089	1,542,032							\$1,542,032	(\$262,057)
363 - Telephone/Toll	361,561						361,561	361,561					\$361,561	360,030							\$360,030	(\$1,531)
450 - Capital		227,324					227,324						\$0								\$0	\$0
1/ Chamoru Studies Division (\$381,120)													\$0								\$0	\$0
2/ CaPFA Maintenance & Ins Agreement (\$389,500)													\$1,568,000								\$0	(\$1,568,000)
2/ JFK Maintenance & Capital Reserve (1,178,500)													\$0								\$0	\$0
3/ Interscholastic Sports Programs (\$520,000)													\$0								\$0	\$0
3/ Interscholastic Sports Busing Services (\$92,000)													\$0								\$0	\$0
3/ Health/Physical Education (\$279,754)													\$0								\$0	\$0
DOEOF Total	\$179,639,344	\$16,810,890	\$652,440	\$1,095,091	\$10,069,218	\$875,000	\$209,141,983	\$182,260,640	\$17,209,317	\$670,328	\$0	\$10,069,218	\$210,209,503	\$182,627,406	\$17,376,564	\$670,328	\$891,754	\$0	\$11,164,309	\$212,730,361	\$2,520,858	
MISCELLANEOUS APPROPRIATIONS	General Fund	TEFF	HFF	ICF	SAR (FY2011)	Total	General Fund	TEFF	HFF	ICF	Total	General Fund	TEFF	PLRF	HFF	Total	Total	Total	Total	Total	Total	
Interscholastic Sports Programs			\$520,000			\$520,000			\$520,000			\$520,000									\$0	(\$520,000)
Interscholastic Sports Busing Services			92,000			92,000			92,000			92,000									0	(\$92,000)
Health/Physical Education			279,754			279,754			279,754			279,754									0	(\$279,754)
JROTC Funds (such Funds)						0						0									0	0
High Risk Status				250,000		250,000				0		0									0	0
GPA Promissory Note - (Appr to DOA)	2,400,000					2,400,000		1,600,000				1,600,000			1,432,753						1,432,753	(\$167,247)
Summer School Fund (such sums)						0						0									0	0
Chamoru Studies Division	381,120					381,120		381,120				381,120									0	(\$381,120)
Textbooks - FY2013 (FY2014 GF Revenues)						0	\$1,500,000					1,500,000		\$1,500,000							1,500,000	0
Textbooks - FY2012 (FY2013 GF Revenues)	\$2,000,000					2,000,000						0									0	0
Equipment for GDOE Schools (Continuing Appr)						0						0									0	0
George Washington SH					328,000	328,000						0									0	0
Simon Sanchez HS					87,000	87,000						0									0	0
Southern HS					70,000	70,000						0									0	0
Agueda Johnston MS					40,000	40,000						0									0	0
Power (SBill 145-31)	\$408,214					408,214						0									0	0
F.Q. Sanchez Elementary School (Working Capital) -						100,000						0									0	0
2007 Tobacco Bond Proceeds (Continuing Appr)	\$100,000					100,000						0									0	0
MISC Funding Total	\$5,289,334	\$0	\$891,754	\$250,000	\$0	\$525,000	\$6,956,088	\$1,881,120	\$1,600,000	\$891,754	\$0	\$0	\$4,372,874	\$1,500,000	\$1,432,753	\$0	\$0	\$0	\$0	\$0	\$2,932,753	(\$1,440,121)
GRAND TOTAL	\$184,928,678	\$16,810,890	\$1,544,194	\$1,345,091	\$10,069,218	\$1,400,000	\$216,098,071	\$184,141,760	\$18,809,317	\$1,562,082	\$0	\$10,069,218	\$214,582,377	\$184,127,406	\$18,809,317	\$670,328	\$891,754	\$0	\$11,164,309	\$215,663,114	\$1,080,737	
Note:																						
** Per Allotment Schedule, P.L. 233-31, Ch II, Part I Section 1-7																						

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	X	Y	Z	AA	AB	AC	AD		
1	BUREAU OF		ET AND MANAGEMENT RESEARCH																												
2	DEPARTMENT OF		EDUCATION																												
3	FY 2013 All Funds -		Schedule of Allotment																												
4																															
5	Fund Source	Appropriation	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEP	TOTAL	15% Res	Reserve Released (As of 10/01/2012)	Reserve Balance													
6	GDOEOF (5618) - General Fund																														
7	GDOE Operations	182,246,286	24,101,427	12,962,013	12,962,013	13,176,211	12,962,013	18,453,718	13,176,211	12,962,013	12,962,013	13,050,983	7,140,726	0	153,909,341	28,336,945	0	28,336,945													
8	Chamoru Studies Division	381,120	54,447	29,417	29,417	30,447	29,417	29,417	30,447	29,417	29,417	30,447	1,662	0	323,952	57,168	0	57,168													
9	GDOEOF-GF Total	\$182,627,406	\$24,155,874	\$12,991,430	\$12,991,430	\$13,206,658	\$12,991,430	\$18,483,135	\$13,206,658	\$12,991,430	\$12,991,430	\$13,081,430	\$7,142,388	\$0	\$154,233,293	\$28,394,113	\$0	\$28,394,113													
10	GDOE (5100) - General Fund																														
11	FY2014 TextBook	1,500,000	1,275,000	0	0	0	0	0	0	0	0	0	0	0	1,275,000	225,000	0	225,000													
12																															
13	GF Total	\$184,127,406	\$25,430,874	\$12,991,430	\$12,991,430	\$13,206,658	\$12,991,430	\$18,483,135	\$13,206,658	\$12,991,430	\$12,991,430	\$13,081,430	\$7,142,388	\$0	\$155,508,293	\$28,619,113	\$0	\$28,619,113													
14	GDOEOF (5618) - Special Fund																														
15	GDOE Operations - TEFF	15,808,564	13,437,279	0	0	0	0	0	0	0	0	0	0	0	13,437,279	2,371,285	0	2,371,285													
16	CaPFA Maint & Ins - TEFF	389,500	331,075	0	0	0	0	0	0	0	0	0	0	0	331,075	58,425	0	58,425													
17	JFK Maint & Capital - TEFF	1,178,500	1,001,725	0	0	0	0	0	0	0	0	0	0	0	1,001,725	176,775	0	176,775													
18	TEFF Total	\$17,376,564	\$14,770,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,770,079	\$2,606,485	\$0	\$2,606,485													
19																															
20	GDOE Operations - PLRF	670,328	167,582	0	0	167,582	0	0	167,582	0	0	67,033	0	0	569,779	100,549	0	100,549													
21																															
22	Interscholastic Sports Act - HFF	520,000	240,621	21,389	21,389	26,389	21,389	21,389	26,389	21,389	21,389	20,097	170	0	442,000	78,000	0	78,000													
23	Interscholastic Sports - Busing - HFF	92,000	78,200	0	0	0	0	0	0	0	0	0	0	0	78,200	13,800	0	13,800													
24	Health & Physical Ed Act - HFF	279,754	139,242	7,090	7,090	18,465	7,090	10,634	18,465	7,090	7,090	11,640	3,895	0	237,791	41,963	0	41,963													
25	HFF Total	\$891,754	\$458,063	\$28,479	\$28,479	\$44,854	\$28,479	\$32,023	\$44,854	\$28,479	\$28,479	\$31,737	\$4,065	\$0	\$757,991	\$133,763	\$0	\$133,763													
26																															
27	GDOEOF-SF Total	\$18,938,646	\$15,395,724	\$28,479	\$28,479	\$212,436	\$28,479	\$32,023	\$212,436	\$28,479	\$28,479	\$98,770	\$4,065	\$0	\$16,097,849	\$2,840,797	\$0	\$2,840,797													
28																															
29	ALL FUNDS TOTAL	\$203,066,052	\$40,826,598	\$13,019,909	\$13,019,909	\$13,419,094	\$13,019,909	\$18,515,158	\$13,419,094	\$13,019,909	\$13,019,909	\$13,180,200	\$7,146,453	\$0	\$171,606,142	\$31,459,910	\$0	\$31,459,910													
30																															
31	SAE/Child Nutritional Reimbursement	\$11,164,309																													
32	GPA Promissory Note (Appr to DOA)	\$1,432,753																													
33																															
34	GRAND TOTAL	\$215,663,114																													