

**MINUTES OF THE SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE
A.B. WON PAT INTERNATIONAL AIRPORT AUTHORITY, GUAM
Wednesday, March 16, 2022, 1:00 p.m.
GIAA CONFERENCE ROOMS 1 & 2**

1. CALL TO ORDER AND ATTENDANCE

The March 16, 2022 special meeting of the Board of Directors of the A.B. Won Pat International Airport Authority, Guam ("GIAA" or the "Authority") was called to order by Chairman Bamba at 1:04 p.m. at the GIAA Terminal Conference Room #3, 355 ChalanPasaheru, Tamuning, Guam, 96913.

Directors Present:

Brian J. Bamba (Via VTC)
Gurvinder Sobti (Via VTC)
Donald I. Weakley
Lucy M. Alcorn (Via VTC)
Doyon A. Morato
Rosie R. Tainatongo (Via VTC)
Jesse G. Garcia

Offices or positions:

Chairman
Vice Chairman
Board Secretary

Directors Absent:

GIAA Officials:

John M. Quinata
Artemio R. Hernandez, Ph.D.
Jean M. Arriola
Juan Reyes
Antoniette Bautista
Raymond Quintanilla
Ken McDonald
Rolenda Faasuamalie
Victor Cruz
Danielle Camacho

Executive Manager
Deputy Executive Manager
Airport Services Manager
Air Terminal Manager
Comptroller, Acting
Operations Superintendent
Properties & Facilities Superintendent
Airport Marketing Administrator And Spokesperson
Engineering Supervisor
General Accounting Supervisor, Acting

William Brennan (Via VTC)
Frank R. Santos

Arriola Law Firm, GIAA Legal Counsel
TMG, GIAA Consultant

Chairman Bamba welcomed Airport tenants, stakeholders, and members of the public who are noted in a sign-in sheet attached to these minutes.

2. APPROVAL OF AGENDA

On motion duly made by Secretary Weakley, seconded by Director Tainatongo, the following

resolution was unanimously passed via roll call vote:

Resolution No. 22-24

The Board hereby approves the agenda of the March 16, 2022 special meeting, as presented.

3. OLD BUSINESS

A. Acceptance of FY21 Financial Audit Report

The first matter discussed was the FY21 Financial Audit. Before introducing the Ernst & Young, LLP (E&Y) team, Deputy Executive Manager Hernandez announced a number of highlights: FY21 Financial Audit is a clean audit; GIAA was able to achieve low risk auditee status; GIAA achieved debt service coverage ratio of 1.25X and although revenues dropped over 66% from FY2019, the Authority was able to substantially reduce operating and maintenance expenses to its lowest levels since FY2011.

Deputy Executive Manager Hernandez thanked the E&Y team, the GIAA Accounting team lead by Antoniette Bautista, Acting Comptroller and GIAA Division Heads.

The Deputy Executive Manager handed over the presentation to Mr. John Onedera, E&Y Managing Director, Mr. James Whitt and Mr. Rizalito Paglingyan to present the audit report to the Board. Mr. Rizalito Paglingyan (RG), presented the financial audit results via PowerPoint for the Boards information. Mr. Whitt expressed his gratitude to GIAA Accounting team for their cooperation and diligence.

Chairman Bamba thanked E&Y, GIAA Accounting staff and Management for an outstanding job, and GIAA coming away with a clean audit. The Board echoed the same sentiments.

Director Morato inquired how GIAA was able to obtain low risk auditee status. Mr. James Whitt provided a brief overview stating in part E&Y conducted a two year look back at GIAA financials, all expenses were accounted for, and there was no material finding. Additionally, because of the Airport's knowledge, compliance and adherence to basic accounting principles and government accounting standards, E&Y was able to provide a clean opinion.

After further discussion, on motion duly made by Secretary Weakley, seconded by Director Alcorn, the following resolution was unanimously approved via roll call vote:

Resolution No. 22-25

The Board hereby accepts the FY2021 financial Audit Report as presented by Ernst & Young, LLP.

4. ADJOURNMENT

Motion to adjourn duly made by Director Alcorn, seconded by Vice Chairman Sobti; motion

unanimously passed. The meeting was adjourned at 1:36 p.m.

Dated this 31st, day of March, 2022.

A handwritten signature in black ink, consisting of a large, stylized 'B' and 'J' followed by 'Bamba'.

Brian J. Bamba
Chairman

Attest:

A handwritten signature in black ink, consisting of a large, stylized 'D' and 'W' followed by 'Weakley'.

Donald I. Weakley
Board Secretary

Prepared and Submitted By:

A handwritten signature in black ink, consisting of a large, stylized 'A' and 'O' followed by 'Brien'.

Amanda O'Brien
Corresponding Secretary

BOARD OF DIRECTORS SPECIAL MEETING

1:00 p.m., Wednesday, March 16, 2022

GIAA CONFERENCE ROOMS 1 & 2

Videoconference and Live Streamed via: <https://www.guamairport.com> or
<https://www.guamairport.com/corporate/about-our-airport/board-of-directors/airport-board-meeting>

Public Notice

First Notice:

The Guam Daily Post – March 9, 2022

Notice to Media – March 9, 2022

Second Notice:

The Guam Daily Post – March 14, 2022

Notice to Media – March 14, 2022

AGENDA

1. Call to Order and Attendance
2. Approval of Agenda
3. Old Business
 - A. Acceptance of FY21 Financial Audit Report
4. Adjournment



A.B. WON PAT INTERNATIONAL AIRPORT AUTHORITY, GUAM
Board of Directors Special Meeting
1:00 p.m., Wednesday, March 16, 2022
GIAA Terminal Conference Rooms 1 & 2

	<u>PRINT NAME</u>	<u>SIGN-IN SHEET COMPANY/AGENCY</u>	<u>CONTACT NO./EMAIL</u>
1.	ROY CASTRO	EI	988-8798
2.	Rahnu Belonio	EY	613 7465
3.	Ann Bautista	GIAA	489-6826
4.	Danielle Camacho	GIAA	480-6880
5.	JIM WHITT	EY	727-0466
6.	John Oneders	EY	482-7406
7.	JMAN	GIAA	
8.	VICTOR J. CRUZ	GIAA	642-4438
9.	Anthony DiVado	GIAA	783 5773
10.	KEN QUINN	ADD	727-6094
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			

M.U. Lujan Elementary School Parent Teacher Organization Financial Statement 2018-2021

	2017-2018	2018-2019	2019-2020	2020-2021
Previous Balance	\$1,104.44	\$2,028.75	\$2,691.55	\$3,451.55
Income:	\$1,416.25	\$2,468.05	\$1,297.00	\$0.00
Expenses:	-\$491.94	-\$1,806.25	-\$537.00	-\$100.00
EOY Balance	\$2,028.75	\$2,691.55	\$3,451.55	\$3,351.55

Prepared by Malia Castro / PTO Treasurer

A.B. WON PAT INTERNATIONAL
AIRPORT GUAM



BOARD OF DIRECTORS SPECIAL MEETING

Wednesday, March 16, 2022 at 1:00 PM in
Terminal Conference Rooms 1 & 2 and by
Videoconference and Live Streamed via GAA
website: www.guamairport.com or
[https://www.guamairport.com/corporate/about-ou](https://www.guamairport.com/corporate/about-our-airport/board-of-directors/airport-board-meeting)
[r-airport/board-of-directors/airport-board-meeting](https://www.guamairport.com/corporate/about-our-airport/board-of-directors/airport-board-meeting)

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The Guam Board of Examiners for Dentistry Regular Board Meeting Purchase Order Number: P226A01542

Wednesday, March 16, 2022
03:00 PM Guam (ChST).

Join Zoom Meeting
[https://zoom.us/j/98311089046?pwd=](https://zoom.us/j/98311089046?pwd=chVXZdG51ek9LeJQa0YremxCTXFpQT09)
[chVXZdG51ek9LeJQa0YremxCTXFpQT09](https://zoom.us/j/98311089046?pwd=chVXZdG51ek9LeJQa0YremxCTXFpQT09)

Meeting ID: 983 1108 9046
Passcode: 416383

Meeting Agenda:

- Call to Order
- Roll Call
- Proof of Publication
- Approval of Agenda
- Approval of Minutes
- Treasurer Report
- HPLO Administrative Report
- Old Business
 - (a) Dr. Ellie Suzuki – Dentist
- New Business
 - (a) Initial Applications for Review and Approval
 - (b) Renewal Applications for Dental Ancillary
 - (c) Exam Results
- Announcements
- Adjournment

To view the names of the applicants being
considered, go to:

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To View live Streaming visit

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GDOE approves school calendars

By Jolene Toves
jolene@postguam.com

The Guam Department of Education has approved its calendar for the next two school years and officials want to parents and students to note one specific change.

The calendar is no longer divided into quarters.

"When we were going through our work with standards-based grading and the development of the new policy, one of the concerns that teachers had was when you work with quarters, it really forces teachers to complete a set amount of work in a short period of time," said Deputy Superintendent of Curriculum and Instruction Joseph Sanchez.

The switch from quarters to semesters in the school calendar provides teachers with the flexibility to circle back to areas in which students need support before determining the summative score at the end of the school year.

The school calendar was approved for this upcoming School Year 2022-2023 and SY2023-2024.

"The first day of school will be on Aug. 10, and then ending on May 19. For school year 23-24, we're looking at a start date of Aug. 9, and an end date of May 17," said Deputy Superintendent of Operations, Erika Cruz.

Superintendent Jon Fernandez said that the calendar is for in-person instruction barring any COVID-19-related school closures.

Master facilities plan: Student enrollment shrinks for 32 schools

By Jolene Toves
jolene@postguam.com

To date the Guam Department of Education has roughly 26,600 students enrolled in kindergarten through 12th grade. This is a decrease from prior years, and it's a trend that GDOE officials and HHF Planners foresee continuing.

Over the last two school years, student enrollment decreased steadily from about 30,000 students.

Enrollment at the Guam Department of Education's 41 public schools was highlighted during a sneak peak of the Master Facilities Plan at a Safe and Healthy Schools Committee work session held March 8. How many students are enrolled at schools is one factor used to determine if campuses are adequately meeting the needs of the populations they serve, and whether capacity can meet these needs.

Dane Sjoblom, senior associate with Hawaii-based HHF Planners, told GDOE and Guam Education Board officials how enrollment has declined throughout the country in the last decade.

It's the same on Guam, Sjoblom said.

The enrollment analysis presented took into account 39 GDOE schools; Jose Rios Middle School and Tiyan High School do not have full 10-year enrollment data.

The analysis showed 19 schools

with a population decrease between 15% and 37%, and 13 schools with a decreasing population between 1% and 14%. Two schools saw a marginal change in enrollment between -0.9% and +0.9%, while 4 schools showed their student enrollment increased between 1% and 10%.

Only one school saw an increase of 10%; that campus is located in Dededo.

Sjoblom pointed out how it relates to village population changes.

"It's interesting how dispersed this is. When we looked at the population change from the 2000 census it was pretty clear that there was a shift from the south to the north. In the past 10 years it's a lot more dispersed that some areas are decreasing, other areas are increasing and not quite as clear a distribution as we saw previously," Sjoblom said.

Student enrollment is considered in making decisions related to school districts, transportation, modernization, investments and redevelopment opportunities.

At this time, there are plans for a new central middle school and the potential for a couple of new pre-K through eighth grade facilities.

But, as GEB member Maria Gutierrez cautioned, community developments within villages must also be taken into consideration when planning five or even 10 years down the road.

She questioned whether HHF Plan-

ners in creating the Master Facilities Plan considered a 64-unit affordable housing development being built near P.C. Lujan Elementary School in Barrigada. Her concern centered around how the development would impact student enrollment at nearby schools, and capacity levels.

"I am very concerned about that because right now Untalan Middle School services students from Upper Tumon. If that can be taken into consideration before this master plan is finalized," Gutierrez said. "We really need to look at this. I guess our issue here is we don't have the personnel or expertise in construction development. I don't know if that's overlooked but I do keep track."

Overall for the island, GDOE is projecting enrollment a downward trajectory. But Superintendent Jon Fernandez agreed with Gutierrez about the importance of understanding how student enrollment is impacted by future community development. He asked for further clarification from HHF Planners.

"We did look at the GHURA project a couple of months ago when it first came to our attention and certainly agreed that it will affect enrollment at the nearby schools. We can provide a finer grain of that in terms of household size, how many elementary kids per household, middle school and high school are generated," said Tom Lee, HHF Planners president.

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TATUHA INCORPORATED

Antonio B. Won Pat International Airport Authority, Guam

September 30, 2021 Audit

March 16, 2022 Presentation to the Board



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Audit Reports and Opinions to be Issued

Audit Reports and Opinions to be Issued for FY2021

Auditor's report on the Authority's basic financial statements

- ▶ Unqualified opinion in accordance with US generally accepted accounting principles

Report on compliance for each major federal program; report on internal control over compliance and report on schedule of expenditures of federal awards required by the Uniform Guidance

- ▶ Unmodified opinion in accordance with the Uniform Guidance
 - ▶ One major program:
 - ▶ Airport Improvement Program

Report on internal control over financial reporting and on compliance and other matters

- ▶ Unmodified opinion in accordance with government auditing standards

Audit Reports and Opinions to be Issued for FY2021, continued

Report on Compliance and Internal Control and Schedule of Passenger Facility Charges Collected and Expended

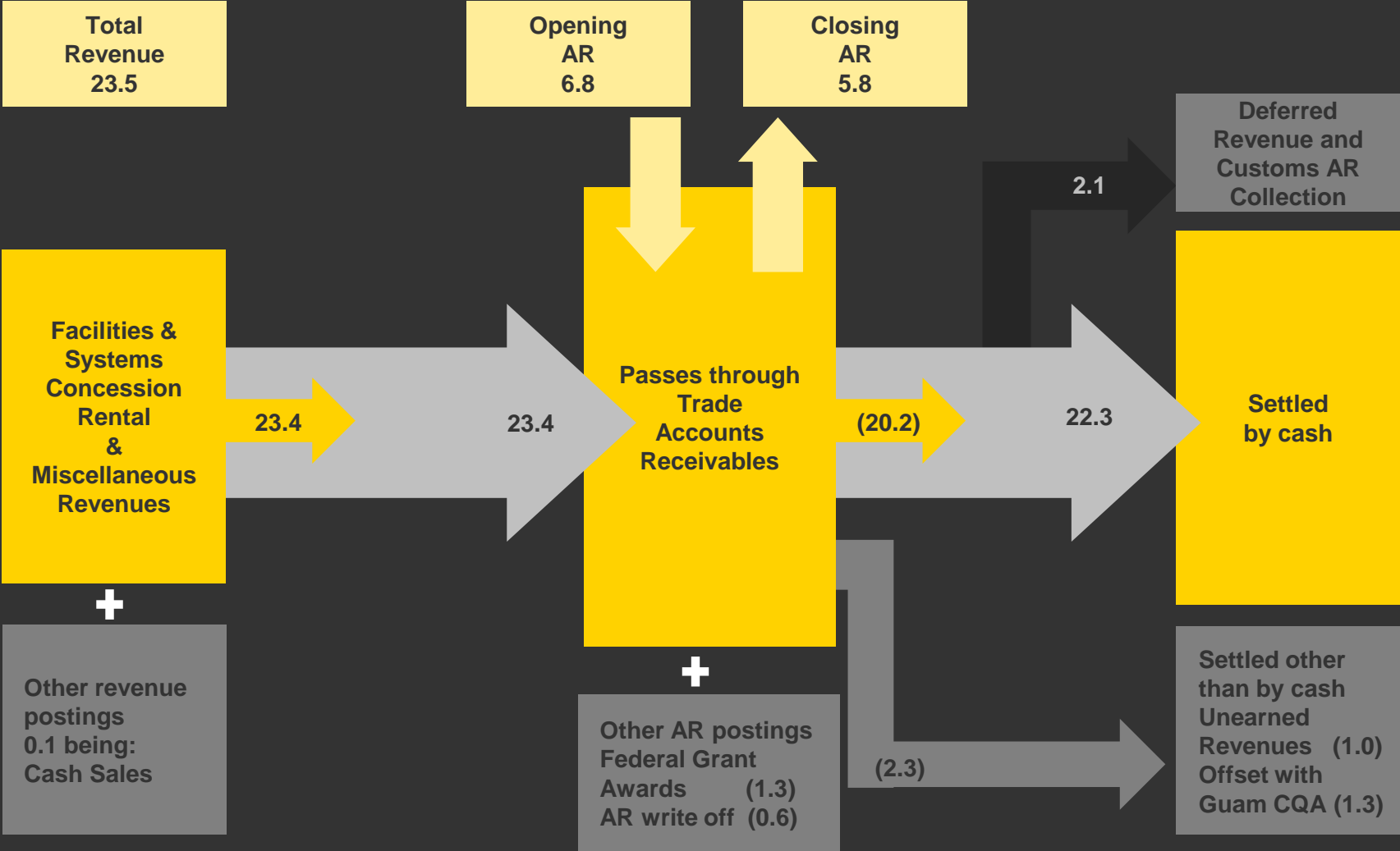
- ▶ Unmodified opinion
- ▶ One finding
 - ▶ Remittance of PFCs from Air Carriers

Management Letter Comments

- ▶ Interest on Late Receipt of Customs Fees (*resolved in FY2021*)
- ▶ Operating Procedures - Federal Awards (*resolved in FY2021*)
- ▶ Provision for Doubtful Accounts

Financial Analysis

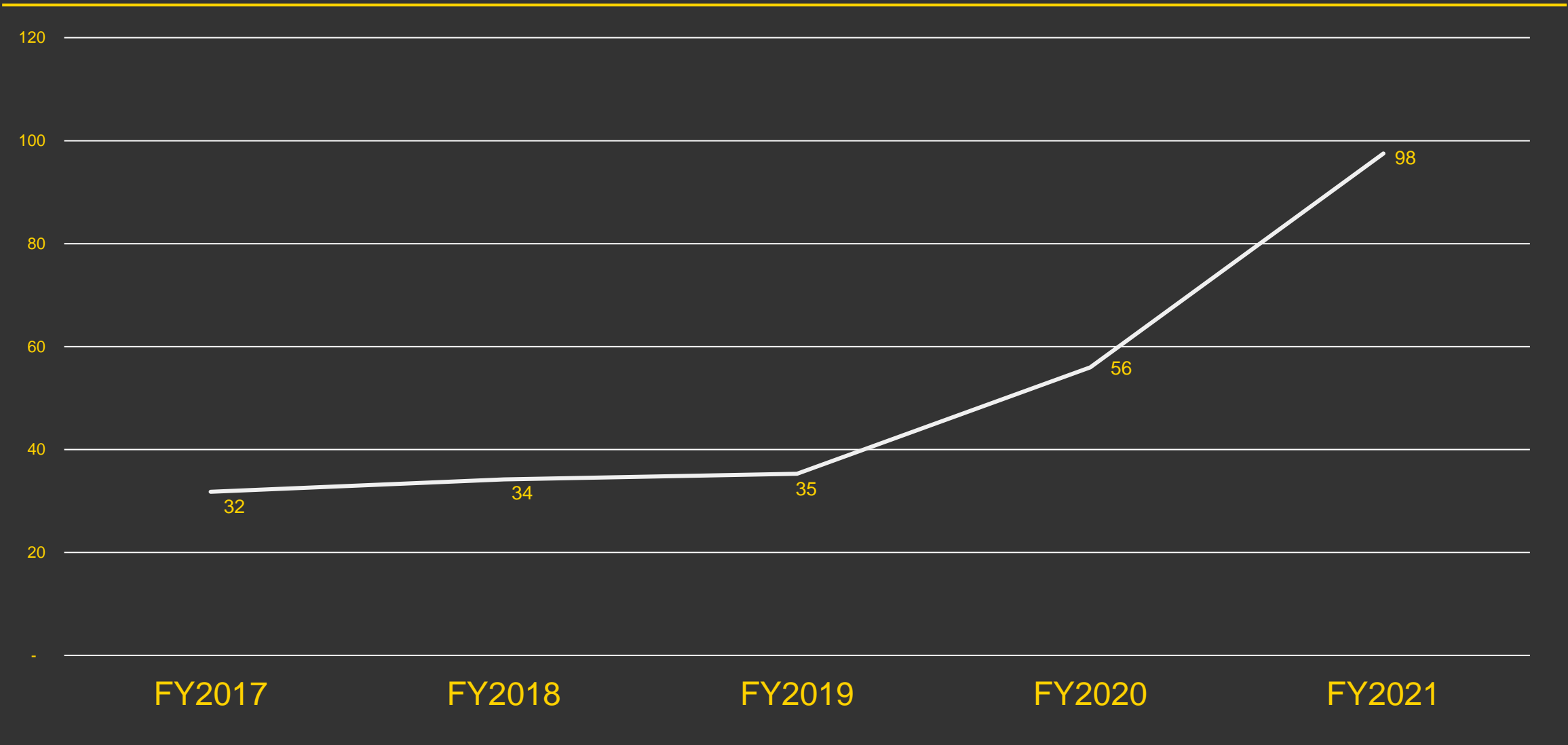
The Authority's Relationship Between Revenue, Receivables and Cash (in USD millions)



Accounts Receivable Analysis

	Analysis Date	%	Analysis Date	%
	9/30/2021		9/30/2020	
0-30 Days	\$775,000	13.46%	\$2,573,000	37.97%
31-60 Days	994,000	17.26%	402,000	5.93%
61-90 Days	505,000	8.77%	514,000	7.58%
91-120 Days	270,000	4.69%	709,000	10.46%
121-180 days	739,000	12.83%	749,000	11.05%
181-365 days	2,292,000	39.81%	1,208,000	17.82%
>365 Days	183,000	3.18%	622,000	9.18%
Total	<u>\$5,758,000</u>	<u>100.00%</u>	<u>\$6,777,000</u>	<u>100.00%</u>
Allowance for doubtful accounts	\$364,000		\$649,000	
>90 days	\$3,484,000		\$3,288,000	
Under Payment Deferment	\$15,479		\$1,327,000	

Accounts Receivable Average Collection Period (Days)



Construction in Progress

Project	Project Start Date	Status	Year End Expenditures
Aircraft Rescue and Firefighting Facility	2/5/2019	Ongoing project; expected to be completed by the end of 2nd Quarter 2022	\$ 20,083,192
Security Screening Checkpoint Improvement	2/20/2019	The project was fully operational in February 2021	---
3 rd Floor International Arrivals Corridor	1/30/2017	Substantially completed on December 31, 2021. Punch list and close out procedures in progress.	14,482,159
Rehab Runway 6L24R Design	10/18/2020	Phases 1A & 1B scheduled for completion in April 2022 and Phase 2 by September 2022	10,749,609
Parking Expansion (Bus Parking Project)	12/1/2013	Preliminary engineering and conceptual rendering completed; Project will resume after funding is identified	1,834,291
Apron Design	5/30/2017	Phase 1 of the construction pending FAA funding confirmation in FY22	1,747,218
Stormwater Drain Design	5/1/2013	Last movement was in FY2014; Project is ready for bid pending FAA AIP funds	1,705,615
Noise Mitigation Program	3/13/2017	Request for Proposals for the Part 150 Noise Study update to be issued by April 2022	1,089,285
Terminal Building Reroofing	10/9/2014	Design will be deferred until funding is identified	1,068,989
Travelators Walkways	2/9/2019	1st and 2nd Travelator completed and placed in service in March 2021 and December 2021, respectively	614,660
Other projects	Various	Consists of ongoing and deferred projects. Master Plan update in progress to reconcile pending and new projects	5,784,517
			<u>\$ 59,159,535</u>

Debt Service Ratio, Required 1.25

	2021	2020
Net revenues		
Revenues:		
Operating revenues	\$ 23,173,256	\$ 43,160,797
Non-operating revenues: passenger facility charge income	270,964	2,919,951
Non-operating revenues: interest income	762,933	1,818,696
Non-operating revenues: grants from the United States Government	20,428,336	15,094,077
Capital grants from the United States	22,340,926	12,054,605
Non-operating revenues: grants from the Government of Guam	14,271	8,069
Less:		
Investment income from CIF related funds	(143,976)	(434,857)
Capital grants from the United States	(22,340,926)	(12,054,605)
Operation and maintenance expense	(34,543,610)	(41,444,498)
Other bookkeeping entries-noncash pension cost	3,281,813	3,421,072
Other bookkeeping entries-noncash OPEB cost	1,650,592	5,720,640
Actual contribution to GGRF	(3,796,112)	(3,665,898)
Actual contribution to DOA	(463,603)	(515,865)
Miscellaneous expenses	(1,896,730)	(6,141,294)
	<u>\$ 8,738,134</u>	<u>\$ 19,940,890</u>

Debt Service Ratio, Required 1.25, continued

	2021	2020
Other available monies (lesser of amount in capital improvement fund or 25% of debt service fund)		
Capital improvement fund	\$ 4,140,654	\$ 25,443,467
25% of debt service	\$ 1,729,676	\$ 3,393,565
	\$ 1,729,676	\$ 3,393,565
Aggregate annual debt service		
Sum of interest due for the fiscal year	\$ 6,918,703	\$ 9,724,260
Sum of principal due for the fiscal year	---	3,850,000
	<u>\$ 6,918,703</u>	<u>\$ 13,574,260</u>
Debt service ratio		
Net revenues	\$ 8,738,134	\$ 19,940,890
Other available monies	<u>1,729,676</u>	<u>3,393,565</u>
	\$ 10,467,810	\$ 23,334,455
Divided by: aggregate annual debt service	<u>\$ 6,918,703</u>	<u>\$ 13,574,260</u>
	<u>1.51</u>	<u>1.72</u>

**Thank you for all your kind
cooperation throughout the audit.**

Appendix

Low-Risk Auditee Criteria (Uniform Guidance) for FY22

- ▶ The following conditions for each of the preceding two years (FY21 and FY20) are considered:
 - ▶ Met: Single audits were performed on an annual basis in accordance with Uniform Guidance
 - ▶ Met: The auditor's opinions on the financial statements and the schedule of expenditures of federal awards were unmodified
 - ▶ Met: There were no deficiencies in internal control over financial reporting that were identified as material weaknesses under the requirements of Government Auditing Standards
 - ▶ For federal programs tested as a major program in the preceding two years:
 - ▶ Met: No material weaknesses in internal control over compliance
 - ▶ Met: No identified noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the type A program
 - ▶ Met: No known or likely questioned costs that exceed five percent of the total federal awards expended for a type A program during the year
 - ▶ Additionally, the entity must have submitted the Data Collection Form within nine-months from the fiscal year-end.