DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
500 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536•Fax: (671)472-5001
Email: jsanchez@gdoe.net

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

February 9, 2017

GL #34-17-200
Speaker Benjamin J.F. Cruz

FEB 13 2017
Time: 9:25 AM / PM File No.
Received By:

Ms. Christine W. Baleto
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

Re: Guahan Academy Charter School: FY 2017 January 2017 Allotment Request

2017 FEB 13 AM 9:59

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 January 2017 Allotment Requests by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, I am submitting my verification of accuracy as required by Public Law 33-185, Chapter II, Section 2.

Our Internal Audit Office was able to validate **$466,237.42** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on February 6, 2017.

Please advise my office if you have any further questions or concerns regarding this matter.

Sincerely,

JOSEPH L. M. SANCHEZ
Superintendent of Education, Acting

Attachment

Cc: Chairman and Members, Guam Education Board
Speaker, 34th Guam Legislature
Guahan Academy Charter School

0200

JOSEPH L. M. SANCHEZ
Acting Superintendent of Education

DEPARTMENT OF
EDUCATION
INTERNAL AUDIT OFFICE
500 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
Fax: (671) 472-5001
Email: iao@gdoe.net

FRANKLIN
COOPER-NURSE
Chief Internal Auditor

February 9, 2017

MEMORANDUM

To: Joseph L.M. Sanchez
Acting Superintendent of Education

From: Franklin Cooper-Nurse
Chief Auditor

Subject: January 2017 Review of Guahan Academy Charter School Inc. (GACS)'s Invoices

Hafa Adai,

The Internal Audit Office (IAO) has completed its review of GACS's allotment request for the month of January 2017. Please see the attached report for IAO's complete review and results.

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or lmwilless@gdoe.net , and Franklin Cooper-Nurse at 300-1336 or fjncooper-nurse@gdoe.net.

Cc: Deputy Superintendent of Finance and Administrative Services

Guam Department of Education
Internal Audit Office
Review of Guahan Academy Charter School Inc. Invoices
For the Period of January 2017

Purpose: To validate Guahan Academy Charter School Inc. (GACS)'s invoices for January 2017

Source: Elena Z. Juaneza, Accountant for GACS

Prepared by: Franklin Cooper-Nurse, Chief Auditor, Guam Department of Education (GDOE)
Leana Willess, Auditor, GDOE

Results: Pursuant to Public Law 33-185, upon receipt of invoices, GDOE shall verify invoices for accuracy and report its finding to the Department of Administration (DOA) within ten (10) calendar days. Internal Audit Office (IAO)'s review focused on validation of January 2017 expenditures. The results were as follows:

Table 1: January 2017 Allotment Request Invoices

		A	B	C	(A-B) D	(B-C) E	(A-C) F
[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1	Personnel Salaries	$ 156,976.93	$ 156,976.93	$ 156,976.93	$ -	$ -	$ -
2	Benefits	$ 24,537.99	$ 24,537.99	$ 24,537.99	$ -	$ -	$ -
3	Contractual	$ 267,467.85	$ 267,467.85	$ 267,467.85	$ -	$ -	$ -
4	Supplies & Materials	$ 3,364.72	$ 3,364.72	$ 3,364.72	$ -	$ -	$ -
5	Student Material	$ -	$ -	$ -	$ -	$ -	$ -
6	Power	$ 5,922.51	$ 5,922.51	$ 5,922.51	$ -	$ -	$ -
7	Water	$ 959.67	$ 959.67	$ 959.67	$ -	$ -	$ -
8	Telephone & Wireless	$ 2,172.63	$ 2,172.63	$ 2,172.63	$ -	$ -	$ -
9	Miscellaneous	$ 4,835.12	$ 4,835.12	$ 4,835.12	$ -	$ -	$ -
	TOTAL	$ 466,237.42	$ 466,237.42	$ 466,237.42	$ -	$ -	$ -

On February 6, 2017, the IAO received DOA's transmittal for GACS's January 2017 allotment request of $466,237.42 and invoices, from the Office of the Superintendent. ***The IAO validated $ 466,237.42 of GACS's submitted invoices for the month of January 2017.*** See Tables 2 for the list of submitted invoices.

Table 2: GACS January 2017 Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice [illegible]	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	D-2 1	Sanford Technology Group	177390-30H	1 12 2017	$ 75,916 73	✓	$ 75,916.73
111 Personnel	D 2 2	Sanford Technology Group	178234-30H	1 26 2017	$ 81,060 20	✓	$ 81,060.20
						Subtotal	$ 156,976.93
112 114 Personnel Benefits	D-3 1	Sanford Technology Group	177390-30H	1 12 2017	$ 4,715 72	✓	$ 4,715 72
112 114 Personnel Benefits	D 3 2	Sanford Technology Group	177390-30H	1 12 2017	$ 1,102 92	✓	$ 1,102 92
112 114 Personnel Benefits	D 3 3	Sanford Technology Group	177390 30H	1 12 2017	$ 3,734 15	✓	$ 3,734 15
112 114 Personnel Benefits	D-3 4	Sanford Technology Group	177390-30H	1 12 2017	$ 2,557 34	✓	$ 2,557 34
112 114 Personnel Benefits	D 3 5	Sanford Technology Group	178234-30H	1 26 2017	$ 5,025 73	✓	$ 5,025.73
112 114 Personnel Benefits	D 3 6	Sanford Technology Group	178234-30H	1 26 2017	$ 1,175 38	✓	$ 1,175 38
112 114 Personnel Benefits	D 3 7	Sanford Technology Group	178234-30H	1 26 2017	$ 3,961 71	✓	$ 3,961 71
112 114 Personnel Benefits	D-3 8	Sanford Technology Group	178234-30H	1 26 2017	$ 2,265 04	✓	$ 2 265 04
						Subtotal	$ 24,537.99
230 Contractual	D-4 1	Sanford Technology Group	177390-30H	1 7 2017	$ 727 12	✓	$ 727 12
230 Contractual	D-4 2	Sanford Technology Group	178234-30H	1 26 2017	$ 286 37	✓	$ 286 37
230 Contractual	D-4 3	The Advocate	01-01-2017	1 1 2017	$ 6,000 00	✓	$ 6,000.00
230 Contractual	D 4 4	The Law Office of Lenny Rapadas, P C	2015-001-016	12 30 2016	$ 3,029.00	✓	$ 3,029.00
230 Contractual	D-4 5	Pacedit	70349	1 2 2017	$ 555 00	✓	$ 555.00
230 Contractual	D-4 6	Trades Academy	10500	12 31 2016	$ 7,000 00	✓	$ 7,000.00
230 Contractual	D-4 7	De Villa Resort Development	1853	12 1 2016	$ 2,200 00	✓	$ 2,200.00
230 Contractual	D 4 8	De Villa Resort Development	1864	1 1 2017	$ 2,200 00	✓	$ 2,200.00
230 Contractual	D 4 9	B&G Pacific LLC	GUAHAN01171	1 6 2017	$ 4,698 00	✓	$ 4,698.00
230 Contractual	D 4 10	B&G Pacific LLC	GUAHAN01172	1 13 2017	$ 12,118 25	✓	$ 12,118 25
230 Contractual	D-4 11	B&G Pacific LLC	GUAHAN1173	1 20 2017	$ 9,356 00	✓	$ 9,356 00
230 Contractual	D 4 12	B&G Pacific LLC	GUAHAN1174	1 27 2017	$ 12,135 75	✓	$ 12,135 75

Doc. No. 34GL-17-0200.

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	D-4 13	Moylan's Insurance		12/31/2016	$ 3,105.34	✓	$ 3,105.34
240 Contractual	D-4 14	Xerox	087599216	1/1/2017	$ 1,401.02	✓	$ 1,401.02
240 Contractual	D-4 15	ASC Trust Corporation	52821	1/5/2017	$ 156.00	✓	$ 156.00
330 Contractual	D-4 16	Bank of Guam		1/19/2017	$ 177,500.00	✓	$ 177,500.00
330 Contractual	D-4 17	George V. Cruz		1/17/2017	$ 25,000.00	✓	$ 25,000.00
						Subtotal	$ 267,467.85
290 Miscellaneous	D-5 1	Guahan Academy Charter School	81	12/31/2016	$ 3,500.00	✓	$ 3,500.00
290 Miscellaneous	D-5 2	The Guam Daily Post	340556	1/11/2017	$ 350.00	✓	$ 350.00
290 Miscellaneous	D-5 3	Fast Copy Factory	19663	12/8/2016	$ 86.16	✓	$ 86.16
290 Miscellaneous	D-5 4	Fast Copy Factory	19664	12/9/2016	$ 117.00	✓	$ 117.00
290 Miscellaneous	D-5 5	Fast Copy Factory	19666	12/10/2016	$ 94.80	✓	$ 94.80
290 Miscellaneous	D-5 6	Fast Copy Factory	19669	12/12/2016	$ 23.76	✓	$ 23.76
290 Miscellaneous	D-5 7	Fast Copy Factory	19670	12/10/2016	$ 16.00	✓	$ 16.00
290 Miscellaneous	D-5 8	Fast Copy Factory	19681	12/14/2016	$ 20.90	✓	$ 20.90
290 Miscellaneous	D-5 9	Fast Copy Factory	19682	12/14/2016	$ 162.00	✓	$ 162.00
290 Miscellaneous	D-5 10	Fast Copy Factory	19693	12/20/2016	$ 187.00	✓	$ 187.00
290 Miscellaneous	D-5 11	Fast Copy Factory	19695	12/21/2016	$ 38.50	✓	$ 38.50
290 Miscellaneous	D-5 12	Fast Copy Factory	19705	12/27/2016	$ 175.00	✓	$ 175.00
290 Miscellaneous	D-5 13	American Passport Renewal Center	4	1/11/2017	$ 64.00	✓	$ 64.00
						Subtotal	$ 4,835.12
361 Power	D-6 1	Guam Power Authority	346145900446	1/10/2017	$ 5,364.97	✓	$ 5,364.97
361 Power	D-6 2	Guam Power Authority	202751422606	1/13/2016	$ 97.38	✓	$ 97.38
361 Power	D-6 3	Guam Power Authority	362756081954	1/13/2017	$ 460.16	✓	$ 460.16
						Subtotal	$ 5,922.51
362 Water	D-7 1	Guam Waterworks Authority	029539082785	1/6/2017	$ 959.67	✓	$ 959.67
						Subtotal	$ 959.67
365 Telephone and Wireless	D-8 1	GTA	10098024	1/1/2017	$ 2,055.96	✓	$ 2,055.96

Doc. No. 34GL-17-0200.

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
303 Telephone and Wireless	D-8 2	IT&E	000000003481076	12/31/2016	$ 116.67	✔	$ 116.67
						Subtotal	$ 2,172.63
240 Supplies and Materials	D-9 1	Teresita M. Cruz	PCRAdmin2017-002	1/20/2017	$ 344.58	✔	$ 344.58
240 Supplies and Materials	D-9 2	Compacific	653389	1/4/2017	$ 355.00	✔	$ 355.00
240 Supplies and Materials	D-9 3	Rainbow Paint Supply	534880	12/16/2016	$ 1,182.48	✔	$ 1,182.48
240 Supplies and Materials	D-9 4	Ecolab Guam LLC	57163 RI	1/9/2017	$ 346.74	✔	$ 346.74
240 Supplies and Materials	D-9 5	Micronesia Guam Inc	38	1/18/2017	$ 555.00	✔	$ 555.00
240 Supplies and Materials	D-9 6	Micronesia Guam Inc	39	1/24/2017	$ 332.69	✔	$ 332.69
240 Supplies and Materials	D-9 7	National Office Supply	170279	1/6/2017	$ 11.12	✔	$ 11.12
240 Supplies and Materials	D-9 8	National Office Supply	170288	1/7/2017	$ 22.36	✔	$ 22.36
240 Supplies and Materials	D-9 9	National Office Supply	170300	1/9/2017	$ 214.75	✔	$ 214.75
						Subtotal	$ 3,364.72

Doc. No. 34GL-17-0200.

Per PL 33-185, IAO validated $3,004,103.88 for School Year (SY) 2016 – 2017. The law provides $6,500 for each student up to 740 students or a total of $4,810,000. As of January 26, 2017, 712 students were enrolled in GACS. See Tables 3 and 4.

Table 3: SY 2016-2017 Validation Summary

Month	GACS Breakdown	Submitted Invoices	IAO Validation	Variance	Late Penalty Interest	Unsupported Expenses
July 2016 (Partial)	$ 143,772.78	$ 143,772.78	$ 143,772.78	$ -	$ -	$ -
July 2016 (Final)	$ 229,600.76	$ 229,600.76	$ 229,600.76	$ -	$ -	$ -
August 2016	$ 308,098.66	$ 302,136.14	$ 302,136.14	$ 5,962.52	$ -	$ 5,962.52
September 2016	$ 363,891.77	$ 363,891.97	$ 363,891.77	$ (0.20)	$ 0.20	$ -
SY 2016-2017; FY 2016 Subtotal	**$ 1,045,363.97**	**$ 1,039,401.65**	**$ 1,039,401.65**	**$ 5,962.32**	**$ 0.20**	**$ 5,962.52**
October 2016 (Partial and Final)	$ 801,410.41	$ 801,410.41	$ 800,083.21	$ -	$ 1,327.20	$ 1,327.20
November 2016	$ 340,264.80	$ 340,264.80	$ 340,264.80	$ -	$ -	$ -
December 2016	$ 318,117.00	$ 318,117.00	$ 318,117.00	$ -	$ -	$ -
January 2017	$ 466,237.42	$ 466,237.42	$ 466,237.42	$ -	$ -	$ -
SY 2016-2017; FY 2017 Subtotal	**$ 1,966,029.63**	**$ 1,966,029.63**	**$ 1,964,702.43**	**$ -**	**$ 1,327.20**	**$ 1,327.20**
Grand Total (SY 2016-2017)	**$ 3,011,393.60**	**$ 3,005,431.28**	**$ 3,004,103.88**	**$ 5,962.32**	**$ 1,327.40**	**$ 7,289.72**

Table 4: SY 2016-2017 GACS Enrollment

	Grade Level													
Months	1	2	3	4	5	6	7	8	9	10	11	12	K	Grand Total
Jul-16	79	77	76	57	46	56	48	57	38	21	31	18	82	656
Aug-16	85	73	77	50	47	76	49	50	28	21	29	16	94	695
Sep-16	83	73	75	50	47	75	49	52	24	20	27	15	97	687
Oct-16	87	75	81	57	49	76	53	58	25	23	27	16	102	726
Nov-16	84	75	81	57	51	73	49	55	26	24	27	16	98	716
Dec-16	85	76	81	57	51	71	48	55	25	22	29	16	98	714
Jan-17	83	76	81	60	50	72	48	55	25	21	27	15	97	712
SY 2016-2017; FY 2017 Average	**85**	**76**	**81**	**58**	**50**	**73**	**50**	**55**	**25**	**23**	**28**	**16**	**99**	**717**

Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788

Christine W. Baleto
Director

Department of Education
Office of the Superintendent
Date: 2/1/17 Time:
Rec'd By: 1043 PM

January 31, 2017

Mr. Joe Sanchez
Acting Superintendent
Guam Department of Education
500 Mariner Avenue
Barrigada, Guam 96913-1608

RE: Guahan Academy Charter School – January 2017 Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting Guahan Academy Charter School's (GACS) allotment request for the month of January for Fiscal Year 2017. We are transmitting the payment request together with the allotment request breakdown provided by GACS for your review and immediate action.

Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283.

Si Yu'os Ma'ase'

Sensiramente,

Christine W. Baleto
Director

2/2/17

Attachment

RECEIVED
DAC 02/02/17

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

REQUEST FOR DIRECT PAYMENT

DOCUMENT NO _____

☒ URGENT - EXPEDITE PAYMENT ☐ KEY & RELEASE - A S A P

PAYEE:

Guahan Academy Charter School
P.O. Box CS
Hagatna, GU 96932

VENDOR NUMBER:

Department of Administration
Division of Accounts
JAN 30 2017

G00016568

PURPOSE:

January 2017 Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	$466,237.42	January 2017 Allotment Request
	TOTAL	$ 466,237.42	

CHECK APPROPRIATE BOX BELOW

☐ ACCOUNT NUMBER IS CORRECT ☐ JOB ORDER NUMBER IS CORRECT ☐ INSUFFICIENT FUNDS

☐ PRIOR REFERENCE IS CORRECT ☐ VENDOR NUMBER IS CORRECT

☐ OVERRIDE IS AUTHORIZED ☐ SUFFICIENT FUNDS

☐ I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS

☐ I CERTIFY THAT A VALID LIABILITY EXISTS BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS

PREPARED BY

Charlene Billiot, Accounting Assistant — Signature — January 30, 2017 — Date

APPROVING OFFICIAL

Elena Z. Juaneza, Accountant
FINANCE & PROCUREMENT COMMITTEE — Signature — January 30, 2017 — Date

CERTIFICATION OF FUNDS AVAILABLE

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE — Signature — January 30, 2017 — Date

January 2017 Allotment Breakdown

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$156,976.93
PERSONNEL BENEFITS	114	$24,337.99
CONTRACTUAL	230	$267,467.85
MATERIALS & SUPPLIES	240	$3,364.72
MISCELLANEOUS	290	$4,835.12
POWER	361	$5,922.31
WATER	362	$959.67
TELEPHONE & WIRELESS	363	$2,172.63
	TOTAL:	$466,237.42

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

Fe Valencia-Ovalles
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Vice Chairman

Rowena S. Zacarias
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Victor A. Perez
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Richard P. Quiambao
Member

Hentrick M. Eveluck
Member

Mary B. Mafnas, Principal
Ex-Officio Member

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Finance and Procurement
Grants and Development
Government and Public Affairs
Human Resources
Special Education
Technology

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsboard@gmail.com

DATE: January 30, 2017

TO: Christine Won Pat Baleto
Director,
Department of Administration

FROM: Elena Z. Juaneza
Accountant
Guahan Academy Charter School Incorporated

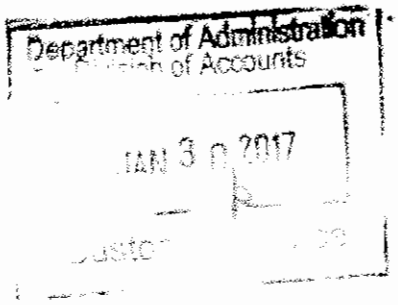
RE: January 2017 Allotment Request

Attached are all relevant documents to support the January 2017 Allotment Request for Guahan Academy Charter School Incorporated.

A copy of these materials will also be submitted to the GDOE IAO.

Thank you for your time and consideration.

CC: Board of Trustees
GDOE IAO



GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS AND MEMBERS

Fe Valencia-Ovalles
Chairwoman

Terry M. DeBold
Vice Chairman

Rowena S. Zacarias
Secretary

Victor A. Perez
Treasurer

Dr. Jacqui D. Cyrus
Member

Richard P. Quiambao
Member

Hentrick M. Eveluck
Member

Mary B. Mafnas, Principal
Ex-Officio Member

COMMITTEES
Executive
Board Governance and Policy
Finance and Procurement
Grants and Development
Government and Public Affairs
Human Resources
Special Education
Technology

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsboard@gmail.com

FUNCTION: Guahan Academy Charter School, Inc.
JANAURY 2017 ALLOTMENT REQUEST

INVOICE: GACS FY 2016-2017-01-2017-01

AUTHORITY: Public Law 33-185

BE IT ENACTED BY THE PEOPLE OF GUAM

Section 1. Section 2 of Part 1, Chapter II of Public Law 33-185, is hereby *amended to read*:

Section2. Notwithstanding any provision of law, for the School Year 2016-2017, pursuant to § 12116(e), Chapter 12 Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct Six Thousand Five Hundred Dollars ($6,500) per enrollee of Academy Charter Schools chartered by the Guam Academy Charter Schools Council, *not to exceed* seven hundred forty (740) students for the *Guahan* Academy Charter School and five hundred (500) students for the *iLearn* Academy Charter School, as recommended by the Guam Academy Charter School Council from the total General Fund appropriation in Section 1 of this Part of this Chapter to the GDOE, based on the actual enrollment at the time, multiplied by the per pupil cost, as established in this Section. Each Academy Charter School *shall* submit a monthly invoice to the DOA. Upon receipt of said invoice, the DOA *shall* remit it to the GDOE. Upon receipt of the remitted invoice, GDOE shall verify the invoice for accuracy and report its findings within ten (10) days of receipt of said invoice to DOA prior to the release of funds. If the GDOE fails to reports its findings, the invoiced amount received by DOA shall be automatically transmitted to each Academy Charter School.