# 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
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**JON J.P. FERNANDEZ**
Superintendent of Education

GL# 34-18-1761
Speaker Benjamin J.F. Cruz

APR 19 2018
Time: 1:45 [ ] AM [ ] PM File No. 34-1797
Received By: Eden

April 18, 2018

Mr. Edward Birn
Acting Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

**Re: Guahan Academy Charter School: FY 2018 April 2018 (Partial #1) Allotment Request**

Hafa Adai,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 April 2018 (Partial #1) Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, I am able to submit my verification of accuracy as required by Public Law 34-42, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate **$204,677.70** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on April 13, 2018.

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

2018 APR 19 PM 3:04

Sincerely,

**Jon J.P. Fernandez**
Superintendent of Education

**Attachment**

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

1761

JON J.P. FERNANDEZ
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

April 18, 2018

**MEMORANDUM**

TO: Jon J.P. Fernandez, Superintendent of Education

CC: Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

FROM: jbulatao for
Franklin J.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

SUBJECT: April 2018 Review of Guahan Academy Charter School Inc.'s Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of Guahan Academy Charter School (GACS)'s first partial allotment request for April 2018. GDOE (IAO) is authorized by Public Law (PL) 34-42 to verify charter school invoices for accuracy and report its findings within 10 days.

On April 13, 2018, IAO received the Department of Administration's transmittal for GACS's April 2018 Partial #1 Allotment Request of $204,677.70 The IAO validated **$204,677.70** of GACS's submitted invoices.

**Table 1: April 2018 Allotment Request Invoices (Partial #1)**

| | A | B | C | (B-C) = D |
|---|---|---|---|---|
| Object Class | GACS Drawdown | Submitted Invoices | IAO's Validation | Difference |
| 1 Personnel Salaries | $ 88,592.27 | $ 88,592.27 | $ 88,592.27 | $ - |
| 2 Benefits | $ 9,367.37 | $ 9,367.37 | $ 9,367.37 | $ - |
| 3 Contractual | $ 101,763.56 | $ 101,763.56 | $ 101,763.56 | $ - |
| 4 Supplies & Materials | $ 94.50 | $ 94.50 | $ 94.50 | $ - |
| 5 Student Material | $ - | $ - | | $ - |
| 6 Power | $ - | $ - | | $ - |
| 7 Water | $ - | $ - | | $ - |
| 8 Telephone & Wireless | $ - | $ - | | $ - |
| 9 Miscellaneous | $ 4,860.00 | $ 4,860.00 | $ 4,860.00 | $ - |
| TOTAL | $ 204,677.70 | $ 204,677.70 | $ 204,677.70 | $ - |

PL 34-42 provides $6,500 for each student up to 740 students or a total of $4,810,000. However, due to revenue shortfalls from tax cuts, GACS's Fiscal Year (FY) 2018 appropriations were

reduced by $416,719[1] for a revised appropriation of $4,393,281. For FY 2018, IAO validated $2,481,437.13 of expenditures, leaving a balance of $1,911,843.87 of unexpended funds. As of April 9, 2018, 894 students were enrolled in GACS. See Tables 2 and 3.

**Table 2: FY 2018 Validation Summary**

| | A | B | C | (B-C) = D |
|---|---|---|---|---|
| Month | GACS Drawdown | Submitted Invoices | IAO's Validation | Difference |
| Oct 2017 (Partial) | $ 223,949.48 | $ 223,949.48 | $ 223,949.48 | $ - |
| Oct 2017 (Partial #2) | $ 181,025.77 | $ 181,025.77 | $ 116,189.14 | $ 64,836.63 |
| Nov 2017 (Partial) | $ 109,713.81 | $ 109,713.78 | $ 109,713.78 | $ - |
| Nov 2017 (Partial #2) | $ 110,662.47 | $ 110,662.47 | $ 110,662.47 | $ - |
| Dec 2017 (Partial) | $ 125,065.99 | $ 125,065.99 | $ 125,065.99 | $ - |
| Dec 2017 (Partial #2) | $ 113,142.58 | $ 113,142.58 | $ 105,782.74 | $ 7,359.84 |
| Dec 2017 (Partial #3) | $ 468,515.60 | $ 468,515.60 | $ - | $ 468,515.60 |
| Dec 2017 (Partial #4) | $ 179,258.25 | $ 179,258.25 | $ 179,258.25 | $ - |
| Jan 2018 (Partial #1) | $ 146,654.61 | $ 146,654.61 | $ 122,064.36 | $ 24,590.25 |
| Dec 2017 (Final) | $ 182,255.86 | $ 182,255.56 | $ 178,264.76 | $ 3,990.80 |
| Jan 2018 (Partial #2) | $ 350,000.00 | $ 350,000.00 | $ - | $ 350,000.00 |
| Jan 2018 (Partial #3) | $ 107,998.48 | $ 107,998.48 | $ 107,998.48 | $ - |
| Jan 2018 (Partial #4) | $ 206,542.11 | $ 206,288.83 | $ 206,079.23 | $ 209.60 |
| Feb 2018 (Partial #1) | $ 124,744.17 | $ 124,744.17 | $ 124,744.17 | $ - |
| Feb 2018 (Partial #2) | $ 243,880.82 | $ 243,880.82 | $ 243,880.82 | $ - |
| Mar 2018 (Partial #1) | $ 188,314.19 | $ 188,314.19 | $ 180,914.19 | $ 7,400.00 |
| Mar 2018 (Partial #2) | $ 142,191.57 | $ 142,191.57 | $ 142,191.57 | $ - |
| Mar 2018 (Special #2) | $ 170,484.19 | $ 170,484.19 | $ - | $ 170,484.19 |
| April 2018 (Partial #1) | $ 204,677.70 | $ 204,677.70 | $ 204,677.70 | $ - |
| **Total (FY 2018)** | **$ 3,579,077.65** | **$3,578,824.04** | **$ 2,481,437.13** | **$ 1,097,386.91** |

| | | | |
|---|---|---|---|
| | | GACS Max. Budget | $ 4,810,000.00 |
| | | Less: Appropriations | |
| Funding Per Student | $ 6,500 | reduction | (416,719.00) |
| Maximum Enrollment | 740 | Revised Budget | $ 4,393,281.00 |
| GACS Maximum Budget | $ 4,810,000 | Less: IAO's Validations | (2,481,437.13) |
| | | Remaining Funds | $ 1,911,843.87 |

**Table 3: FY 2018 GACS Enrollment**

| | Grade Level | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Months | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | K | PK | Total |
| Oct-17 | 82 | 97 | 99 | 94 | 77 | 91 | 87 | 56 | 42 | 33 | 31 | 34 | 69 | 65 | 957 |
| Nov-17 | 81 | 96 | 97 | 94 | 75 | 91 | 85 | 56 | 42 | 33 | 30 | 34 | 67 | 65 | 946 |
| Dec-17 | 81 | 96 | 96 | 93 | 75 | 90 | 84 | 55 | 41 | 31 | 30 | 35 | 67 | 64 | 938 |
| Jan-18 | 77 | 95 | 95 | 92 | 74 | 89 | 84 | 54 | 41 | 31 | 29 | 31 | 67 | 64 | 923 |
| Feb-18 | 76 | 93 | 93 | 90 | 72 | 88 | 81 | 52 | 41 | 30 | 28 | 32 | 66 | 64 | 906 |
| Mar-18 | 76 | 92 | 93 | 88 | 72 | 87 | 79 | 52 | 41 | 30 | 28 | 32 | 62 | 63 | 895 |
| Apr-18 | 76 | 92 | 92 | 88 | 72 | 87 | 79 | 52 | 41 | 30 | 28 | 32 | 62 | 63 | 894 |
| **Average** | **78** | **94** | **95** | **91** | **74** | **89** | **83** | **54** | **41** | **31** | **29** | **33** | **66** | **64** | **923** |

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 fjtcooper-nurse@gdoe.net.

[1] Bureau of Budget and Management Research (2018, January 24). *FY 2018 general fund appropriation reductions-tax cuts and jobs act of 2017*

## Appendix 1: GACS April 2018 (Partial #1) Allotment Request Invoices

| Object Code and Class | Reference | Vendor | Invoice # | Invoice Date | Invoice Amount | Validated | Validated Amount |
|---|---|---|---|---|---|---|---|
| 111 Personnel Salaries | S-2.1 | Sanford Technology Group | 195845-30H | 4/4/2018 | $ 88,592.27 | ✔ | $ 88,592.27 |
| | | | | | | Subtotal | $ 88,592.27 |
| 114 Personnel Benefits | S-3.1 | Sanford Technology Group | 195845-30H | 4/4/2018 | $ 5,492.76 | ✔ | $ 5,492.76 |
| 114 Personnel Benefits | S-3.2 | Sanford Technology Group | 195845-30H | 4/4/2018 | $ 1,284.61 | ✔ | $ 1,284.61 |
| 114 Personnel Benefits | S-3.3 | Sanford Technology Group | 195845-30H | 4/4/2018 | $ 2,590.00 | ✔ | $ 2,590.00 |
| | | | | | | Subtotal | $ 9,367.37 |
| 230 Contractual | S-4.1 | George V. Cruz | 18-003 | 3/1/2018 | $ 50,000.00 | ✔ | $ 50,000.00 |
| 230 Contractual | S-4.2 | George V. Cruz | 18-004 | 4/1/2018 | $ 50,000.00 | ✔ | $ 50,000.00 |
| 230 Contractual | S-4.3 | Pacific Waste Systems, LLC | 117795 | 4/1/2018 | $ 754.94 | ✔ | $ 754.94 |
| 230 Contractual | S-4.4 | Pacedit | 71083 | 4/1/2018 | $ 685.00 | ✔ | $ 685.00 |
| 230 Contractual | S-4.5 | Sanford Technology Group | 195845-30H | 4/4/2018 | $ 323.62 | ✔ | $ 323.62 |
| | | | | | | Subtotal | $ 101,763.56 |
| 240 Supplies and Materials | S-5.1 | Aqualicious | GACS-032218 | 3/22/2018 | $ 40.50 | ✔ | $ 40.50 |
| 240 Supplies and Materials | S-5.2 | Aqualicious | GACS-040318 | 4/3/2018 | $ 54.00 | ✔ | $ 54.00 |
| | | | | | | Subtotal | $ 94.50 |
| 290 Miscellaneous | S-6.1 | Coach Stipend | 2018-03 | 11/30/2017 | $ 2,180.00 | ✔ | $ 2,180.00 |
| 290 Miscellaneous | S-6.2 | Coach Stipend | 2018-04 | 12/31/2017 | $ 910.00 | ✔ | $ 910.00 |
| 290 Miscellaneous | S-6.3 | Coach Stipend | 2018-05 | 1/31/2018 | $ 1,770.00 | ✔ | $ 1,770.00 |
| | | | | | | Subtotal | $ 4,860.00 |
| | | | | | | **Total** | **$ 204,677.70** |

Doc. No. 34GL-18-1761.

*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

*Edward Birn*
*Acting Director*
*Vincent P. Arriola*
*Deputy Director*

April 12, 2018

Mr. Jon J.P. Fernandez
Superintendent
*Guam Department of Education*
500 Mariner Avenue
Barrigada, Guam 96913-1608

Forward to IAO for review.
4/13/18

**RE: Guahan Academy Charter School – April 2018 (Partial#1) Allotment Request**

*Buenas yan Hafa Adai*:

Pursuant to Public Law 33-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's partial allotment request for the month of April for Fiscal Year 2018. Herewith are the supporting documents provided by Guahan Academy Charter School 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 Maase!*

Department of Education
Office of the Superintendent
Date: 4/13/18 Time: ____
Rec'd By: _____
Print Name Signature

*Sensaramente,*

Edward Birn
Acting Director

**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: | VENDOR NUMBER: |
|---|---|
| Guahan Academy Charter School<br>P.O. Box CS<br>Hagatna, GU 96932 | G0016588 |

PURPOSE:

**April 2018 - Allotment Request (Partial #1)**

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | Invoices |
|---|---|---|---|
| | | | |
| 190 | 5639A179964GA201-290 | $ 204,677.70 | |
| | | | April 2018 - Allotment Request (Partial #1) |
| | | | |
| | | | |
| | TOTAL | $ 204,677.70 | |

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 DOC

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

PREPARED BY:

| | Signature | Date |
|---|---|---|
| APPROVING OFFICIAL: | | |
| Badette Lacap, Senior Accountant | | April 9, 2018 |
| FINANCE & PROCUREMENT COMMITTEE | Signature | Date |

CERTIFICATION OF FUNDS AVAILABLE:

[illegible]

Doc. No. 34GL-18-1761.

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS:
Fe Valencia-Ovalles
Chairwoman

Hentrick M. Eveluck
Vice Chairman

Jacqui Cyrus, MA, MEd, EdD
Acting Secretary

Victor A. Perez
Treasurer

Rosie R. Tainatongo
Trustee

COMMITTEES
Standing:
Executive
Board Governance and Policy
Finance and Procurement
Grants and Development
Human Resource
Curriculum
Ad Hoc:
Government and Public Affairs
Technology

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
Board Liaison
Cell: (671) 483-3044
info.gacsboe@gcalearn.com

FUNCTION: Guahan Academy Charter School, Inc.
APRIL 2018 –ALLOTMENT REQUEST (Partial #1)

INVOICE: GACS FY 2017-2018-03-2018-02

AUTHORITY: Public Law 34-42

Department of Administration
Division of Accounts
APR 10 2018
Customer Service

BE IT ENACTED BY THE PEOPLE OF GUAM

**Section 1.** Section 2 of Part 1, Chapter II of Public Law 34-42, is hereby *amended to read*:

**Section2.** Notwithstanding any provision of law, for the School Year 2017-2018, 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.

GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

OFFICERS:
Fe Valencia-Ovalles
Chairwoman

Hentrick M. Eveluck
Vice Chairman

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P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
Board Liaison
Cell: (671) 483-3044
[illegible]@gmail.com

DATE: April 09, 2018

TO: Edward Birn
Director,
Department of Administration

FROM: Badette Lacap
Senior Accountant
Guahan Academy Charter School Incorporated

RE: April 2018 - Allotment Request (Partial #1)

Attached are all relevant documents to support the April 2018 Allotment Request (Partial # 1) 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
## Allotment Summary
## April 2018 - Allotment Request (Partial #1)

| CLASSIFICATION | ACCOUNT CODE | TOTAL REQUESTED |
|---|---|---|
| PERSONNEL SALARIES | 111 | $ 88,592.27 |
| PERSONNEL BENEFITS | 114 | $ 9,367.37 |
| CONTRACTUAL | 230 | $ 101,763.56 |
| MATERIALS & SUPPLIES | 240 | $ 94.50 |
| WORKMAN'S COMP & GEN LIAB | 270 | $ - |
| DRUG TESTING | 271 | $ - |
| MISCELLANEOUS | 290 | $ 4,860.00 |
| POWER | 361 | $ - |
| WATER | 362 | $ - |
| TELEPHONE & WIRELESS | 363 | $ - |
| | TOTAL: | **$ 204,677.70** |

Doc. No. 34GL-18-1761.