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: jonfernandez@gdoe.net

JON J.P. FERNANDEZ
Superintendent of Education

May 30, 2018

GL# 34-19-1931
Speaker Benjamin J.F. Cruz

MAY 30 2018
Time: 2:00 [ ] AM [ ] PM File No. 34-1975
Received By:

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

Re: Guahan Academy Charter School: FY 2018 May 2018 (Partial #3) Allotment Request

Hafa Adai,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 May 2018 (Partial #3) Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, I am unable 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 **$17,700.37** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on May 25, 2018.

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

Sincerely,

Jon J.P. Fernandez
Superintendent of Education

Attachment

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

2018 MAY 30 PM 2:19 C5

1931

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

May 30, 2018

MEMORANDUM

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

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

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

SUBJECT: May 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 third partial allotment request for May 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 May 25, 2018, IAO received the Department of Administration's transmittal for GACS's May 2018 Partial #3 Allotment Request of $17,700.37. The IAO was able to validate **$17,700.37** of GACS's submitted invoices.

Table 1: May 2018 Allotment Request Invoices (Partial #3)

	A	B	C	(B-C) = D
Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
Contractual	$ 1,434.09	$ 1,434.09	$ 1,434.09	$ -
Supplies & Materials	$ 1,021.50	$ 1,021.50	$ 1,021.50	$ -
Miscellaneous	$ 650.00	$ 650.00	$ 650.00	$ -
Power	$ 12,323.51	$ 12,323.51	$ 12,323.51	$ -
Water	$ 2,271.27	$ 2,271.27	$ 2,271.27	$ -
TOTAL	$ 17,700.37	$ 17,700.37	$ 17,700.37	$ -

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 FY 2018 appropriations were reduced by $416,719[1] for a revised appropriation of $4,393,281. For FY 2018, IAO validated $2,899,976.64

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

of expenditures, leaving a balance of $1,493,304.36 of unexpended funds. As of May 23, 2018, 883 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	$ -
April 2018 (No. 3)	$ 104,800.00	$ 104,800.00	$ -	$ 104,800.00
April 2018 (Special #4)	$ 50,173.75	$ 50,173.75	$ -	$ 50,173.75
April 2018 (Partial #2)	$ 125,858.12	$ 125,857.92	$ 125,342.16	$ 515.76
April 2018 (Special #5)	$ 4,124.98	$ 4,124.98	$ -	$ 4,124.98
April 2018 (Special #6)	$ 8,000.00	$ 8,000.00	$ -	$ 8,000.00
April 2018 (Partial #3)	$ 14,809.14	$ 14,041.40	$ 13,240.90	$ 800.50
May 2018 (Partial #1)	$ 105,617.14	$ 105,617.14	$ 105,617.14	$ -
April 2018 (Special #8)	$ 13,026.00	$ 13,026.00	$ -	$ 13,026.00
May 2018 (Special #10)	$ 48,000.00	$ 48,000.00	$ -	$ 48,000.00
May 2018 (Partial #2)	$ 158,403.19	$ 158,003.19	$ 156,638.94	$ 1,364.25
May 2018 (Partial #3)	$ 17,700.37	$ 17,700.37	$ 17,700.37	$ -
Total (FY 2018)	$ 4,229,590.34	$ 4,228,168.79	$ 2,899,976.64	$ 1,328,192.15

		GACS Max. Budget	$ 4,810,000.00
		Less: Appropriations reduction	(416,719.00)
Funding Per Student	$ 6,500	Revised Budget	$ 4,393,281.00
Maximum Enrollment	740	Less: IAO's Validations	(2,899,976.64)
GACS Maximum Budget	$ 4,810,000	Remaining Funds	$ 1,493,304.36

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	91	92	88	72	87	79	51	41	30	28	32	60	63	890
May-18	76	90	92	88	72	87	79	49	41	30	27	32	59	61	883
Average	78	94	95	91	74	89	83	54	41	31	29	33	65	64	922

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.

Appendix 1: GACS May 2018 (Partial #3) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	AD-2.1	Xerox	093178974	5/2/2018	$ 1,434.09	✔	$ 1,434.09
						Subtotal	$ 1,434.09
240 Supplies and Materials	AD-3.1	Aqualicious	GACS-051718	5/17/2018	$ 58.50	✔	$ 58.50
240 Supplies and Materials	AD-3.2	Aqualicious	GACS-051818	5/18/2018	$ 22.50	✔	$ 22.50
240 Supplies and Materials	AD-3.3	Aqualicious	GACS-052218	5/22/2018	$ 58.50	✔	$ 58.50
240 Supplies and Materials	AD-3.4	Cosmos Distributing Co., Ltd.	7202703-IN	2/8/2018	$ 866.00	✔	$ 866.00
240 Supplies and Materials	AD-3.5	Megabyte Guam	48962	5/9/2018	$ 16.00	✔	$ 16.00
						Subtotal	$ 1,021.50
361 Power	AD-4.1	Guam Power Authority	795 346142151584	5/7/2018	$ 8,385.99	✔	$ 8,385.99
361 Power	AD-4.2	Guam Power Authority	795 562754105184	5/7/2018	$ 3,937.52	✔	$ 3,937.52
						Subtotal	$ 12,323.51
362 Water	AD-5.1	Guam Waterworks Authority	533975621279	5/7/2018	$ 498.69	✔	$ 498.69
362 Water	AD-5.2	Guam Waterworks Authority	029531229168	5/7/2018	$ 1,772.58	✔	$ 1,772.58
						Subtotal	$ 2,271.27
290 Miscellaneous	AD-6.1	US Postal Service		5/21/2018	$ 234.00	✔	$ 234.00
290 Miscellaneous	AD-6.2	Guam Community College			$ 208.00	✔	$ 208.00
290 Miscellaneous	AD-6.3	Guam Community College			$ 208.00	✔	$ 208.00
						Subtotal	$ 650.00
						Total	**$ 17,700.37**

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
Director
Vincent P. Arriola
Deputy Director

May 24, 2018

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

To IAO:
5/25/18

RE: Guahan Academy Charter School – May 2018 (Partial#3) 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 May 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!

Sensaramente,

Edward Birn
Director

Department of Education
Office of the Superintendent
Date: 5/25/18 Time:
Rec'd By: MG 8052 5041
Print Name Signature

Attachments

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 P.O. Box CS Hagatna, GU 96932	G0016588

RECEIVED
MAY 24 2018
DEPT OF ADMINISTRATION

PURPOSE:

May 2018 - Allotment Request (Partial #3)

TRAN CODE	ACCOUNT NUMBER	AMOUNT	
190	5639A179964GA201-290	$ 17,700.37	
			May 2018 - Allotment Request (Partial #3)
	TOTAL	$ 17,700.37	

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
FINANCE & PROCUREMENT COMMITTEE _____ Signature May 23, 2018 Date

CERTIFICATION OF FUNDS AVAILABLE:

VICTOR A. PEREZ, COMMITTEE CHAIR
FINANCE & PROCUREMENT COMMITTEE _____ Signature May 23, 2018 Date

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.gacsbot@gmail.com

RECEIVED
MAY 24 2018
DEPT OF ADMIN
ACCTG
REV BRANCH

DATE: May 23, 2018

TO: Edward Birn
Director,
Department of Administration

FROM: Badette Lacap
Senior Accountant
Guahan Academy Charter School Incorporated

RE: May 2018 - Allotment Request (Partial #3)

Attached are all relevant documents to support the May 2018 Allotment Request (Partial # 3) 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:
Fe Valencia-Ovalles
Chairwoman

Hentrick M. Eveluck
Vice Chairman

Jacqui Cyrus, MA, MEd, EdD
Acting Secretary

Victor A. Perez
Treasurer

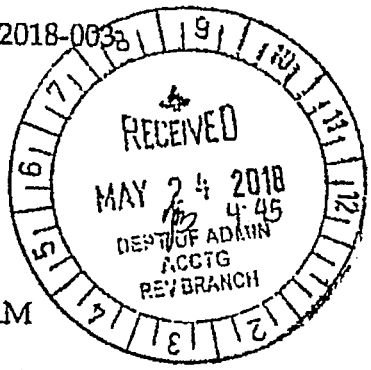
Rosie R. Tainatongo
Trustee

COMMITTEES
Standing:
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Board Governance and Policy
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Grants and Development
Human Resource
Curriculum
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P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
Board Liaison
Cell: (671) 483-3044
info.gacsbot@gmail.com

FUNCTION: Guahan Academy Charter School, Inc.
MAY 2018 –ALLOTMENT REQUEST (Partial #3)

INVOICE: GACS FY 2017-2018-05-2018-003



AUTHORITY: Public Law 34-42

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
Allotment Summary
May 2018 - Allotment Request (Partial #3)

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	$ -
PERSONNEL BENEFITS	114	$ -
CONTRACTUAL	230	$ 1,434.09
MATERIALS & SUPPLIES	240	$ 1,021.50
WORKMAN'S COMP & GEN LIAB	270	$ -
DRUG TESTING	271	$ -
MISCELLANEOUS	290	$ 650.00
POWER	361	$ 12,323.51
WATER	362	$ 2,271.27
TELEPHONE & WIRELESS	363	$ -
	TOTALS	$ 17,700.37

District Curriculum Leadership Framework

Purpose: At the direction of the Superintendent and Chairman of the Board, the Deputy Superintendent of Curriculum and Instructional Improvement was tasked to develop a district-wide framework to improve communication with teachers by engaging with them more directly on matters related to the review, design and development of curriculum policies, procedures and programs including the professional development for teachers. This request fell in line with work that was currently being done in the district that utilized teacher leaders, school training cadres and curriculum leadership teams and could be used as a way to formalize and strengthen some of the existing teams as well as explore other leadership structures that already exist in the schools. What follows below is a summary of the different leadership teams organized by levels of interaction and function. They allow for direct teacher engagement at all grade levels and schools.

I. **1st Level-Leadership Team**: Principals, Assistant Principals and Teacher Leaders (teacher leaders determined by school admin in consultations with faculty and staff).
   i. Purpose:
      1. Review curriculum policies, practices, programs/projects and provide input from a whole school perspective.
      2. Discuss best practices and issues and share effective leadership strategies.
      3. Function as the main conduit between schools and the district for major policy and operational initiatives. This is the first level of engagement with all schools and will include an overarching responsibility of leadership within all other subsequent levels.
   ii. Meeting times: 3 times a year for Leadership Academy (Summer, Christmas Break, Easter Break), additional meetings as needed for policy proposals.

b. **2nd Level-Leadership Team**: **Department Chairpersons** for each content area (Language Arts, Math, Science, Social Studies, PE/Health, Electives)
   i. Purpose:
      1. Review curriculum policies, practices, programs/projects and provide input from a specific content area perspective.
      2. Discuss best practices and issues and share effective content area leadership strategies for their department.
      3. Function as the main communication line between schools and the district for major policy and operational initiatives related to specific content areas.
   ii. Meeting times: 3 times a year (end of each semester)

c. **3rd Level Leadership Team**: **Subject Area Representatives** (specific subjects/courses), 1 rep per school for each subject:
   i. Purpose:
      1. Review curriculum policies, practices, programs/projects and provide input from a specific subject area perspective.
      2. Discuss best practices and issues regarding their specific subject area.
      3. Serve as part of a vertical discussion group to help improve the cohesion and vertical articulation of each subject's Priority Standards, Skills and Topics.
      4. Share PLC strategies, engage in curriculum development discussions, review student assessment and progress, engage in vertical discussion with lower and upper grades.
      5. Functions as points of contact for their respective subjects and schools.
   ii. Meeting times: 4 times a year (end of each quarter), and as needed for special projects like the development of proficiency scales and the revision of our Standards-Based Assessment.

d. **4th Level Large Group**: **Department and Horizontal Groups**: All teachers from each grade level or subject area from all schools
   i. Purpose:

1. Review curriculum policies, practices, programs/projects and provide input from a specific subject area perspective.
2. Discuss best practices and issues regarding their specific subject area.
3. Share PLC strategies, engage in curriculum development discussions, review student assessment and progress, engage in vertical discussion with lower and upper grades.
4. Large group review of curriculum materials, sharing of large scale strategies, specific content area professional development.

ii. Meeting times: 3 times a year (During district-wide professional development days)

Update: This District Curriculum Leadership Framework was presented to and discussed with school principals, elementary instructional coaches, curriculum leadership team members from all schools, and secondary department chairs. All groups showed their support of the framework and appreciated the direct engagement of teachers.

Prepared by: JSanchez
5-28-18