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

July 25, 2018

GCA 34-18-2155
Speaker Benjamin J.F. Cruz

JUL 26 2018
Time: 1131 [ ]AM [ ] PM File No. _____
Received By: _____

2018 JUL 26 PM 2:59

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

Re: iLearn Academy Charter School: Fiscal Year 2018 July 2018 (Supplementary #1) Allotment Request

Hafa Adai,

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

Our IAO was able to validate **$50,832.34** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on July 17, 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
iLearn Academy Charter School

2155

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 Auditor

July 23, 2018

MEMORANDUM

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

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

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

SUBJECT: July 2018 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School (iLearn)'s allotment request for July 2018 (Supplementary #1). 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 July 17, 2018, IAO received the Department of Administration's transmittal for iLearn's July 2018 Allotment Request of $50,832.34. IAO validated **$50,832.34** of the submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: July 2018 (Supplementary #1) Allotment Request

12th Drawdown	[A]	[B]	[C]
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	$ 46,295.63	$ 46,295.63	$ 46,295.63
Benefits	4,536.71	4,536.71	4,536.71
Total	$ 50,832.34	$ 50,832.34	$ 50,832.34

PL 34–42 provides $6,500 for each student up to 500 students or a total of $3,250,000. However, due to revenue shortfalls from tax cuts, iLearn's Fiscal Year (FY) 2018 appropriations were reduced by $281,567[1] for a revised appropriation of $2,968,433. For FY 2018, IAO validated $2,819,091.26 of expenditures, leaving an unexpended balance of $149,341.74. As of June 28, 2018, 500 students were enrolled in iLearn. See Tables 2, 3, and 4 for details.

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

Table 2: FY 18 Validation Summary

Month	iLearn's Drawdown	Submitted Invoices	IAO's Validation
October	$ 282,077.74	$ 282,077.74	$ 282,077.74
November	278,941.58	278,941.58	278,941.58
December	277,722.76	277,722.76	277,722.76
January	334,059.11	334,059.11	334,059.11
February	278,623.43	278,623.43	278,623.43
March	268,828.48	268,828.48	268,828.48
April	271,692.69	271,692.69	271,692.69
May	276,039.80	276,039.80	276,039.80
June	227,894.96	227,894.96	227,894.96
June (Supp. #1)	51,244.25	51,244.25	51,244.25
July	221,134.12	221,134.12	221,134.12
July (Supp. #1)	50,832.34	50,832.34	50,832.34
Total (FY 18)	**$ 2,819,091.26**	**$ 2,819,091.26**	**$ 2,819,091.26**

Table 3: FY 18 General Fund Appropriation Reduction

Remaining Funds	
P.L. 34-42 Funding Per Student ($6,500 x 500 Students)	$ 3,250,000.00
Less: Appropriations Reduction (BBMR Circular 18-04)	(281,567.00)
Revised Budget	2,968,433.00
Less: IAO's Validation	(2,819,091.26)
Unexpended Balance	**$ 149,341.74**

Table 4: FY 18 Enrollment Summary

SY	Month	Grade Level K	1	2	3	4	5	Total
17-18	October 2017	107	101	99	65	68	60	500
17-18	November 2017	107	101	99	65	68	60	500
17-18	December 2017	107	101	99	65	68	60	500
17-18	January 2018	107	101	99	65	68	60	500
17-18	February 2018	108	99	99	67	68	59	500
17-18	March 2018	108	99	99	67	68	59	500
17-18	April 2018	108	99	99	67	68	59	500
17-18	May 2018	109	99	99	67	68	59	501
17-18	June 2018	78	115	90	96	60	61	500
SY 17-18 Average		**104**	**102**	**98**	**69**	**67**	**60**	**500**

Should you have any questions or concerns, please contact Joy Bulatao at 300-3695 or jvbulatao@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Appendix 1: iLearn July 2018 (Supplementary #1) Invoice Details

Month	Type of Request	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
July	Supplementary #1	111 Personnel	L-2.1	Sanford Technology Group LLC	PPE 07/13/18	199887-04J	7/13/2018	46,295.63	46,295.63
July	Supplementary #1	113 Benefits	L-3.1	Sanford Technology Group LLC	PPE 07/13/18	199887-04J	7/13/2018	4,536.71	4,536.71
							Total	50,832.34	50,832.34

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

July 16, 2018

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

Forward
to I.A.
ES

RE: iLearn Academy Charter School – July 2018 Allotment Request (Supplementary #1)

Buenas yan Hafa Adai:

Pursuant to Public Law 34-42, Chapter II, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of July for Fiscal Year 2018. Herewith are the supporting documents provided by iLearn 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

7/16/18
7/16/18

Department of Education
Office of the Superintendent
Date: 7/17/18 Time: 8:30 Am
Rec'd By: Print Name Signature

✓ Attachments

iLearn
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

July 16, 2018

Mr. Jon Fernandez
Superintendent, GDOE
P.O. Box DE
Hagatna, Guam 96932

Dear Mr. Fernandez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for July 2018 (supplementary #1) and corresponding invoices for the drawdown of funds under the FY2018 budget approved by the Legislature.

Sincerely,

Helen Nishihira
iLearn Academy Charter School
Authorized Board Member

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:
iLearn Academy Charter School PO BOX 8445 TAMUNING, GUAM 96913	I0012226

PURPOSE: Allotment Request for JULY 2018 (supplementary #1)

TRAN CODE	ACCOUNT NUMBER	$ AMOUNT	Remarks
190	5639A189964GA202-290	$ 50,832.34	
	TOTAL	50,832.34	

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 EXIST BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS

PREPARED BY

NINA D. FIELD - BUSINESS MANAGER — Signature — July 16, 2018 — Date

APPROVING OFFICIAL

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — July 16, 2018 — Date

CERTIFICATION OF FUNDS AVAILABLE

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER — Signature — July 16, 2018 — Date

_____ — Signature — Date

1

iLearn
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

July 16, 2018

To: Mr. Jon Fernandez
Superintendent, GDOE

Mr. Franklin Cooper-Nurse
Chief Auditor (IAO), GDOE

Ms. Leana Willess
Audit Staff, GDOE

From: Mrs. Helen Nishihira
Authorized Board Member, iLearn Academy Charter School

Mrs. Nina Doromal Field
Business Manager, iLearn Academy Charter School

Re: INVOICES
Please see attached copy of the invoices:
1) Personnel Salaries: PPE 7/13/18
2) Employee Benefits: PPE 7/13/18

If you have any questions, please contact us via email at hnishihira@ilearnguam.org or nfield@ilearnguam.org

Sincerely,

Mrs. Helen Nishihira
Authorized Board Member, iLearn Academy Charter School

Mrs. Nina Doromal Field
Business Manager, iLearn Academy Charter School

iLearn
ACADEMY CHARTER SCHOOL

P.O. Box 8445, Tamuning, Guam 96931
Phone: 989-3789/99

FUNCTION: iLearn Academy Charter School
JULY 2018 Allotment Request (supplementary #1)

INVOICE: ILACS FY 2018-07-2018

AUTHORITY: P.L. 34-42, Chapter II, Section 3
Section 3. Guam Academy Charter Schools. Notwithstanding any provision of law, pursuant to § 12116(e) of Chapter 12, Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct, in proportion to the ratio of cash received from the total Fiscal Year 2018 General and Special Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six Thousand Five Hundred Dollars ($6,500) per enrollee of the Academy Charter Schools chartered by the Guam Academy Charter Schools Council not to exceed seven hundred forty (740) students for the Guåhan Academy Charter School and five hundred (500) students for the iLearn Academy Charter School from the total Fiscal Year 2018 General and Special Fund appropriations in Section 1 of this Part of this Chapter to GDOE based on the actual enrollment at the time multiplied by the per pupil cost as established by this Section. Each Academy Charter School shall submit a monthly invoice to DOA. Upon receipt of said invoice, DOA shall remit it to 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 GDOE fails to report its findings, the invoiced amount received by DOA *shall* be automatically transmitted to each Academy Charter School.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
TOTAL FUNDING AVAILABLE: $6,500 X 500 Students		
Personnel	111	$ 46,295.63
Employee Benefits		$ 4,536.71

ALLOTMENT REQUEST: $ 50,832.34

SANFORD TECHNOLOGY GROUP LLC
135 South Marine Dr. Rt.1
Tamuning, Gu 96913
(671) 647-0220 / (FAX) 647-0200

COMPANY: 04J
: ILEARN ACADEMY CHARTER SCHOOL
ATTENTION: NINA DORONAL
EIN: 660331035

INV#: 199887-04J
INV DATE: 7/13/18
FAX#:
TEL#: 6715663845

I N V O I C E

PPE: 7/13/18 CHECK DATE: 7/16/18

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	46598.73	2634.71	2843.70	665.04	.00	.00	4536.71	35918.57	480.25	46831.01
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	46598.73	2634.71	2843.70	665.04	.00	.00	4536.71	35918.57	480.25	46831.01

** BOG-STG initiated

DIRECT DEPOSITS: 34764.74
REGULAR CHECKS: 1153.83 PROC FEE: 244.62
TOTAL REGULAR NETPAY: 35918.57 DUE STG: 46295.63

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
2	CHECKS		
42	ADVICES		
44	EMP COUNT	5.00	220.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

PROCESS FEE ==> 244.62

INVOICE CALCULATION:

	ACH AMOUNT	COMPANY	DUE TO STG
TAXES:			
Federal Income Tax.....	.00	.00	2634.71
EmployEE Fica Tax.....	.00	.00	2843.70
EmployER Fica Tax.....	.00	.00	2843.70
EmployEE Medicare Tax.....	.00	.00	665.04
EmployER Medicare Tax.....	.00	.00	665.04
Local Tax.....	.00	.00	.00
EmployEE Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployEE Local HCF.....	.00	.00	.00
EmployER Local HCF.....	.00	.00	.00
NETPAY:			
Checks.....	.00	.00	1153.83
Direct Deposit.....	34764.74	.00	34764.74
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00
BANKING DEDUCTION:			
Checks.....	.00	.00	.00
Direct Deposit.....	480.25	.00	480.25
Gross-up.....	.00	.00	.00
PROCESSING FEE.....	.00	.00	244.62
TOTAL ACH/COM/STG CONTROL ==>	35244.99	.00	46295.63 **

SAMFORD TECHNOLOGY GROUP LLC
335 South Marine Dr. Rt.1
Tamuning, Gu 96913
(671) 647-0220 / (FAX) 647-0230

COMPANY: 063
ILEARN ACADEMY CHARTER SCHOOL
ATTENTION: NINA DOROMAL
EIN: 660833030

INV#: 333887-063
INV DATE: 7/13/18
FAX#:
TEL#: 6716853845

I N V O I C E

PPE: 7/13/18
CHECK DATE: 7/16/18

BNO DEDNAM	REGULAR	CLIENT	GROSSUP	MANU	VOID	Co.Shr REG	Co.Shr ADJ	Bank CHK	Bank ACH
001 MED	1963.19	.00	.00	.00	.00	.00	.00	.00	.00
003 AFLAC	731.59	.00	.00	.00	.00	.00	.00	.00	.00
005 ROTH	780.00	.00	.00	.00	.00	.00	.00	.00	.00
017 CHLDSP	229.90	.00	.00	.00	.00	.00	.00	.00	.00
019 MISC	451.80	.00	.00	.00	.00	.00	.00	.00	.00
*029 BOG	480.25	.00	.00	.00	.00	.00	.00	.00	480.25
TOTAL:	4536.71	.00	.00	.00	.00	.00	.00	.00	480.25