



DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT




www.gdoe.net
501 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

March 14, 2019

Speaker Tina Rose Muña Barnes

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

MAR 20 2019
Time 1:05 () AM () PM
Received By: 

Re: iLearn Academy Charter School: Fiscal Year 2019 March 2019 Part 2 Allotment Request

Hafa Adai,


Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 March Part 2 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 (P.L.) 34 - 116, Chapter II, Part I, in its entirety.

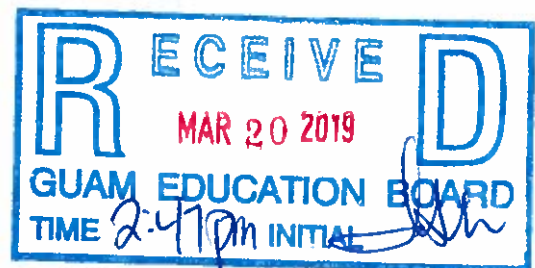
Our IAO was able to validate \$62,063.01 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on March 11, 2019.

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, 35th Guam Legislature
iLearn Academy Charter School

Erick Cortez
 3/21/19

20 MAR 19

Rec'd: Dale Alvarez 09:36
w/alea Cn -



JON J.P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

501 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 300-1336

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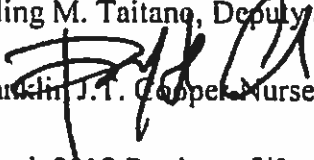
**FRANKLIN
COOPER-NURSE**
Chief Auditor

March 14, 2019

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: March 2019 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 second allotment request for March 2019. GDOE (IAO) is authorized by Public Law (P.L.) 34-116 to verify charter school invoices for accuracy and report its findings within 10 days.

On March 11, 2019, IAO received the Department of Administration (DOA)'s transmittal for iLearn's March 2019 (Part 2) Allotment Request of \$62,063.01. IAO was able to validate \$62,063.01 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: March 2019 (Part 1) Allotment Request

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel	\$ 48,779.09	\$ 48,779.09	\$ 48,779.09	\$ -
Personnel Benefits	\$ 5,293.32	\$ 5,293.32	\$ 5,293.32	\$ -
Workmen Comp./Student Liab.	\$ 7,990.60	\$ 7,990.60	\$ 7,990.60	\$ -
TOTAL	\$ 62,063.01	\$ 62,063.01	\$ 62,063.01	\$ -

P.L. 34-116 provides \$6,088 for each student up to 620 students or a maximum of \$3,774,560. Based on enrollment reports provided by iLearn, 544 students were enrolled as of March 8, 2019. Based on per pupil cost and iLearn's highest enrollment reported, iLearn's current FY 2019 budget is \$3,500,600. For FY 2019, IAO validated \$1,771,273.79 of expenditures, leaving an unexpended balance of \$1,729,326.21. See Tables 2, 3, and 4 for details.

Table 2: FY 19 Validation Summary

Month	A		B		C		(B-C) = D
	iLACS Drawdown		Submitted Invoices		IAO's Validation		Difference
October	\$ 237,136.71	\$	\$ 237,136.71	\$	\$ 237,136.71	\$	-
October Part 2	\$ 55,317.50	\$	\$ 55,317.50	\$	\$ 55,317.50	\$	-
November Part 1	\$ 237,969.92	\$	\$ 237,969.92	\$	\$ 233,468.92	\$	4,501.00
November Part 2	\$ 94,765.92	\$	\$ 94,765.92	\$	\$ 64,390.92	\$	30,375.00
December Part 1	\$ 235,733.86	\$	\$ 235,733.86	\$	\$ 235,733.86	\$	-
December Part 2	\$ 34,876.00	\$	\$ 34,876.00	\$	\$ 34,876.00	\$	-
December Part 3	\$ 53,233.61	\$	\$ 53,233.61	\$	\$ 53,233.61	\$	-
January Part 1	\$ 227,760.36	\$	\$ 227,760.36	\$	\$ 227,760.36	\$	-
January Part 2	\$ 54,005.46	\$	\$ 54,005.46	\$	\$ 54,005.46	\$	-
February Part 1	\$ 229,202.71	\$	\$ 229,202.71	\$	\$ 229,202.71	\$	-
February Part 2	\$ 54,042.04	\$	\$ 54,042.04	\$	\$ 54,042.04	\$	-
March Part 1	\$ 236,182.69	\$	\$ 236,182.69	\$	\$ 230,042.69	\$	6,140.00
March Part 2	\$ 62,063.01	\$	\$ 62,063.01	\$	\$ 62,063.01	\$	-
Total (FY 2019)	\$1,812,289.79		\$1,812,289.79		\$1,771,273.79		\$ 41,016.00

Table 3: FY 19 Remaining Funds

Funding Per Student	\$ 6,088
Current Enrollment	575
iLearn's Budget	\$ 3,500,600
Less: IAO's Validations	\$ (1,771,273.79)
FY 2019 Remaining Funds	\$ 1,729,326.21

Table 4: FY 19 Enrollment Summary

Months	Grade Level						Total
	K	1	2	3	4	5	
Oct-18	126	127	89	102	67	58	569
Nov-18	127	128	89	103	69	59	575
Dec-18	127	128	89	103	69	59	575
Jan-19	127	128	89	103	69	59	575
Feb-19	121	119	87	95	62	60	544
Average	126	126	89	101	67	59	568

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 fitcooper-nurse@gdoe.net.

Appendix 1: iLearn March 2019 (Part 2) Invoice Details

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	M-2.1	Sanford Technology Group	209695-04J	3/8/2019	\$ 48,779.09	✓	48,779.09
						Subtotal	\$ 48,779.09
114 Personnel Benefits	M-3.1	Sanford Technology Group	209695-04J	3/8/2019	\$ 5,293.32	✓	5,293.32
						Subtotal	\$ 5,293.32
270 Workmen's Comp/ Student Liability	M-4.1	Moylans Insurance			\$ 7,990.60	✓	7,990.60
						Subtotal	\$ 7,990.60
						Total	\$ 62,063.01



Lourdes A. Leon Guerrero
 Governor
 Joshua F. Tenorio
 Lieutenant Governor

DEPARTMENT OF ADMINISTRATION
 (DIPATTAMENTON ATMENESTRASION)
 DIRECTOR'S OFFICE
 (Ufisinan Direktol)
 #590 South Marine Corp Drive, Suite 224
 Tamuning, Guam 96913
 Post Office Box 884 * Hagåtña, Guam 96932
 TEL: (671) 475-1101/1250 * FAX: (671) 477-6788



Edward M. Birm
 Director
 Edith C. Pangelinan
 Deputy Director

Handwritten: Forward to IA
 [Signature]

March 11, 2019

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

RE: iLearn Academy Charter School – March 2019 Allotment Request Part 2

Buenas yan Hafa Adai:

Pursuant to Public Law 34-116, Chapter II, Section 2, we are submitting iLearn Academy Charter School's partial allotment request for the month of March for Fiscal Year 2019. Herewith is the invoice and supporting documentation. GDOE is requested to verify the invoice and its supporting documentation for accuracy and to report its findings in the ten days of this letter.

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

Si Yu'os Maase!

Sensaramente,

[Signature]
 Edward Birm
 Director

Handwritten: [Signature]

Department of Education Office of the Superintendent	
Date: 3/11/19	Time: 8:55A
Rec'd By: [Signature]	107
Print Name: [Signature]	



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:

iLearn Academy Charter School
PO BOX 8445
TAMUNING, GUAM 96913

VENDOR NUMBER:

10012226

PURPOSE:

Allocation Request for MARCH 2019 PART 2

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A199954GA202-290	\$ 62,063.01	
TOTAL		\$ 62,063.01	

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

March 8, 2019
Date

APPROVING OFFICIAL:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

March 8, 2019
Date

CERTIFICATION OF FUNDS AVAILABLE:

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

March 8, 2019
Date

Signature

Date

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

COMPANY: 06J
 : ILSARN ACADEMY CHARTER SCHOOL
 ATTENTION: HINA DORNHAL
 EIN: 660833030

INV#: 209693-04J
 INV DATE: 3/08/19
 FAX#:
 TEL#: 6716863945

I N V O I C E

PPE: 3/08/19

CHECK DATE: 3/11/19

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	49621.97	2986.54	3019.40	706.17	.00	.00	5293.32	37616.54	480.25	48534.47
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:	49621.97	2986.54	3019.40	706.17	.00	.00	5293.32	37616.54	480.25	48534.47

** SOC-STD Initiated

DIRECT DEPOSITS:	37044.52		
REGULAR CHECKS:	572.02	PROC FEE:	244.62
TOTAL REGULAR NETPAY:	37616.54	DUE SOC:	48779.09 **

PROCESSING FEE CALCULATION:

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

INVOICE CALCULATION:

TAXES:	ACH AMOUNT	COMPANY	DUE TO SOC
Federal Income Tax.....	.00	.00	2986.54
Employee Fica Tax.....	.00	.00	3019.40
Employer Fica Tax.....	.00	.00	3019.40
Employee Medicare Tax.....	.00	.00	706.17
Employer Medicare Tax.....	.00	.00	706.17
Local Tax.....	.00	.00	.00
Employee Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employee Local MCF.....	.00	.00	.00
Employer Local MCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	572.02
Direct Deposit.....	37044.52	.00	37044.52
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/SOC CONTROL ==> 37524.77 .00 48779.09 **

PROCESS FEE ==> 244.62



1957 ARMY DR
 BARRIGADA GU 96913
 Phone: (671)632-3783/3784 Fax: (671)632-3788
 Email: dededo@moylans.net

CLIENT RECEIPT

iLearn Academy Charter School, Inc.
 256 Chalan Ramon Haya
 Yigo, GU 96929

Client Number 67037	Receipt Number 1589207
Receipt Date: 03/08/2019	Receipt Time 11:23:00 AM
Underwriting Code 260	Branch Receipt No D - 205531

NOTES:
 UNPOSTED POLICY/END
 WORKMENS
 VENUS

BALANCE INFORMATION

(The following are details of all transactions processed by this receipt.)

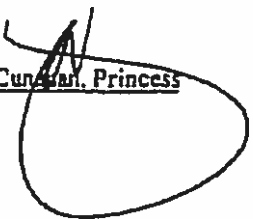
AMOUNT RECEIVED:
 \$1,850.60 ✓

Policy Number	Effective Date	Payment Applied
---------------	----------------	-----------------

Payment Method: CHECK BOG 2060

THANK YOU VERY MUCH FOR YOUR REMITTANCE

RECEIVED BY:


 Cunanan, Princess



BARRIGADA GU 96913
 Phone (671)632-3783/3784 Fax (671)632-3788
 Email dededo@moylans.net

CLIENT RECEIPT

iLearn Academy Charter School, Inc.
 256 Chalan Ramon Haya
 Yigo, GU 96929

Client Number 67037	Receipt Number 1584310
Receipt Date: 02/25/2019	Receipt Time 11:49:33 AM
Underwriting Code 260	Branch Receipt No D - 204938

NOTES:
 UNPOSTED POLICIES BY VENUS

BALANCE INFORMATION

(The following are details of all transactions processed by this receipt.)

AMOUNT RECEIVED:
 \$6,140.00

Policy Number	Effective Date	Payment Applied
---------------	----------------	-----------------

Payment Method: CHECK BOG 2059

THANK YOU VERY MUCH FOR YOUR REMITTANCE

RECEIVED BY:

Cunanan, Princess

Carrier : Firstnet Insurance Company
 Rated B+++ (Good) by A.M. Best

Policy Period : One Year



WORKMEN'S COMPENSATION AND EMPLOYER'S LIABILITY INSURANCE

Territorial Limit : Guam U.S.A.

Benefits : Coverage A - Per Guam Worker's Compensation Act
 Coverage B - Employer's Liability Limit - \$100,000.00

Teachers/Administrative	8810	\$1,279,828.00	0.22%	\$2,815.60
Estimated Annual Premium				<u>\$2,815.60</u>

- Conditions
- Estimated Premium is subject to audit after one year. Audit/adjustment shall be made based on declaration of Actual Payroll for policy year. Review of the Employer's Quarterly Wage Report OR State Wage Information Collection Agency report (SWICA) is required to verify payroll records.
- Applicable Endorsements
- Exclusion of Certified Acts of Terrorism, Workmen's Compensation Under Title 22 Government Code of Guam, Executive Officers Endorsement, Amendatory Endorsement and other standard policy forms, endorsements, restrictions and exclusions that may apply.

PREMIUM PAYMENT SCHEDULE

Monthly Payment Due Dates	Amount Due
1 st due February 2019 - (as of Policy Inception Date)	\$938.50
2 nd due March 2019	\$938.50
3 rd due April 2019	\$938.50

Initial Part $\$ 2,815.60$
 $\$ 938.50$
 $\$ 1,877.10$

Carrier : First Nat Insurance Company
 General Agent : Rated B++(Good) by A.M. Best's
 Prepared for : Moylan's Insurance Underwriters, Inc.
 Policy Period : iLearn Academy Charter School, Inc.
 Date Issued : One Year (February 23, 2019 to February 23, 2020)
 : 02/01/2019



WORKER'S COMPENSATION & EMPLOYER'S LIABILITY

Territorial Limit : Guam

Benefits : Coverage A - Guam Worker's Compensation Act P.L. 80
 Coverage B - Employer's Liability Limit - \$100,000.00

Estimated Annual Payroll/
 Classification of Employee/
 Class Code : Teachers/Administrators - \$438,636.00 8810

Deposit Premium : \$965.00 see revised quote/invoice
 \$2815.60

Conditions :
 - Deposit Premium is subject to audit after one year
 - Audit Adjustment shall be made based on the "Actual Annual Payroll" for policy year.
 - Exclusion of Certified Acts of Terrorism

GROUP PERSONAL ACCIDENT INSURANCE

Description: Provides accident insurance protection while traveling to and from school (maximum two hours either way), while attending classes on school premises, or participating or attending classes on school premises, or participating as a spectator, in any school-sponsored activity inside and outside school premises, under the direct supervision of the proper school authority.

Insured: Students named on the policy

Premium Basis: 575 - number of students

Beneficiary: iLearn

Indemnity Agreement Limit:
 \$6,000.00 per person for Accidental Loss of Life Indemnity
 \$6,000.00 per person for Accidental Dismemberment, Loss of Sight, Loss of Hearing or Speech Indemnity
 \$2,000.00 Medical Expenses Maximum
 \$1,000.00 Burial Expenses Maximum
 Permanent Total Disability Benefit - Covered
 Unprovoked Murder and Assault - Covered

Coverage: Accidents occurring within 30 days needing medical treatment
Reporting Period: Within 90 days after occurrence, if possible
Within 180 days, at the latest
Annual Premium per Insured Person: \$9.00
Total Annual Premium: \$5,175.00

Acknowledge & Accepted: By: Nina Field
Signature
2/25/19
Date

Effective Date of Insurance: 2/25/19

*Disclaimer: The abbreviated outlines of coverages used throughout this summary are not intended to express any legal opinion as to the nature of coverage. They are only visuals to a basic understanding of coverages.
This is just an illustration of the cost of insurance*

iLearn Academy Charter School
 Enrollment Summary based on Renweb Report
 8-Mar-19

GRADE	ENROLLMENT	Gender
K	121	Male = 56
		Female = 65
1	119	Male = 59
		Female = 60
2	87	Male = 45
		Female = 42
3	95	Male = 53
		Female = 42
4	62	Male = 34
		Female = 28
5	60	Male = 28
		Female = 32
Sub Total	544	

Hjnikhi
 iLearn Academy Charter School
 Chief Operations Officer
 3/8/19