



JON J.P. FERNANDEZ
Superintendent of Education

DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

501 Mariner Avenue, Barrigada, Guam 96913
Barrigada, Guam 96913
Telephone: (671) 300-1547/1536 • Fax: (671) 472-5001
E-mail: jonfernandez@gdoe.net



Guam Academy Charter Schools Validation Process Overview

December 6, 2018 at 10 AM

Agenda

1. Superintendent of Education's Opening Remarks
2. Chief Auditor's Overview
3. Introductions
4. P.L. 34-116 Appropriations Act
 - a. Change in FY 2019 funding levels
 - b. "Proportionate to cash received"
5. Validation Process
 - a. Sample allotment requests
6. IAO's Review Process
7. FY 2018 Funding Levels
 - a. Application of proportionate to cash ratio
 - b. Balance calculations
8. FY 2019 Outlook

GDOE-Charter School Working Group

- Validation of Invoices
- Emergency Response Planning
 - Active Shooter
 - Bomb Threat
 - Domestic
- Student Information Sharing
 - Expulsions
 - Academic
 - Enrollment
- High School Credits
 - Alignment
- Interscholastics (Middle)
 - Policy
- Training and Professional Development
 - Cost-sharing
- School Partnerships



INTERNAL AUDIT OFFICE

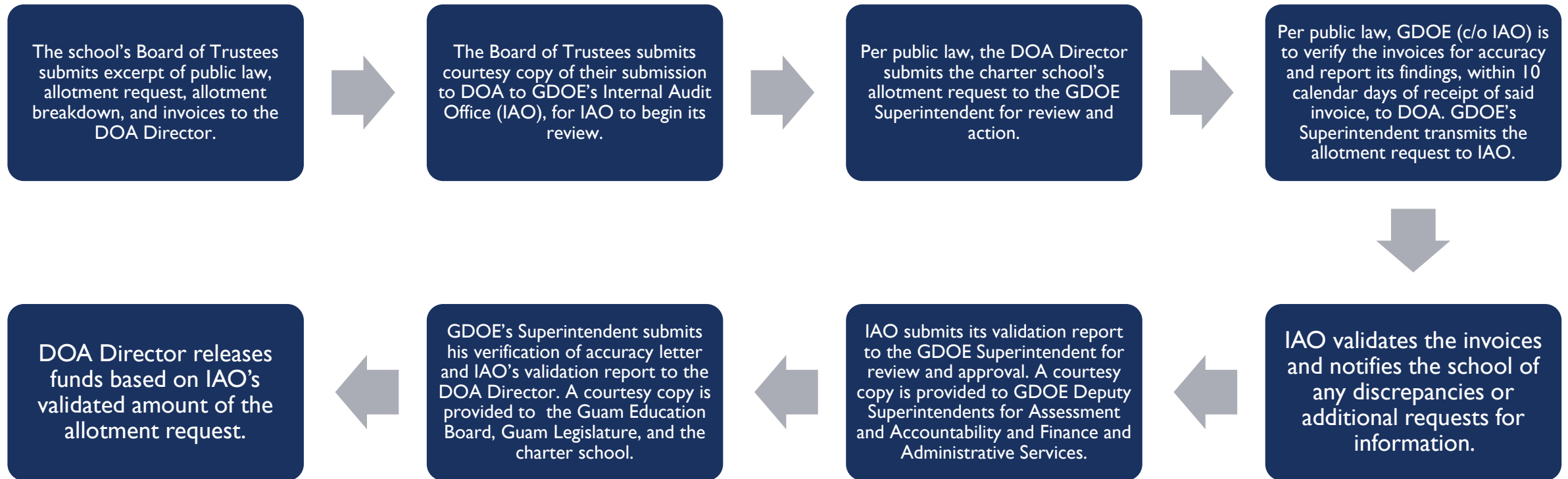
VALIDATION PROCESS FOR GUAM ACADEMY CHARTER SCHOOLS
DECEMBER 6, 2018

PUBLIC LAW 34-116



- P.L. 34-116 provided the appropriations for fiscal year 2019. Changes from the prior fiscal year include:
 - \$6,088 per enrollee
 - GACS – 740 students (same as Fiscal Year [FY] 2018)
 - iLearn – 620 students
 - SIFA – 350 Students
- “DOA is hereby authorized and directed to deduct, in proportion to the ratio of cash received from the total Fiscal Year 2019 General and Special Fund appropriations...”
 - Charter schools will be able to draw funds in the same ratio at which GDOE receives cash from local appropriations.

1 **Section 2. Guam Academy Charter Schools.** Notwithstanding any other
2 provision of law, pursuant to § 12116(e), Chapter 12, Title 17 GCA, the Department
3 of Administration (DOA) is hereby authorized and directed to deduct, in proportion
4 to the ratio of cash received from the total Fiscal Year 2019 General and Special
5 Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six
6 Thousand Eighty-eight Dollars (\$6,088) per enrollee of the Academy Charter
7 Schools chartered by the Guam Academy Charter Schools Council *not to exceed* six
8 hundred twenty (620) students for the iLearn Academy Charter School, seven
9 hundred forty (740) students for the Guåhan Academy Charter School, and three
10 hundred fifty (350) students for the Science Is Fun and Awesome Academy Charter
11 School from the total Fiscal Year 2019 General and Special Fund appropriations in
12 Section 1 of this Part of this Chapter to GDOE based on the actual enrollment at the
13 time multiplied by the per pupil cost as established by this Section. Each Academy
14 Charter School *shall* submit a monthly invoice to DOA which *shall* be remitted to
15 GDOE. Upon receipt of remitted invoice, GDOE *shall* verify accuracy of the invoice
16 and report its findings within ten (10) days of receipt of said invoice by the GDOE
17 prior to the release of funds. If GDOE fails to report its findings, the invoiced amount
18 received by DOA *shall* be automatically transmitted to each Academy Charter
19 School.

IAO VALIDATION PROCESS



SAMPLE ALLOTMENT REQUEST - GACS

 Eddie Baza Calvo Governor Roy Tenorio Lieutenant Governor	Department of Administration (DIPATTAMENTON ATEMENSTRASION) DIRECTOR'S OFFICE (UFISINAN DIREKTOT) Post Office Box 884 Hagatna, Guam 96932 Tel: (671) 475-1101/1250 Fax: (671) 477-6788	 Edward Birn Director Vincent P. Arriola Deputy Director
---	---	---

September 7, 2018

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

RE: Guahan Academy Charter School - September 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 September for Fiscal Year 2018. 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, Mary Grace Edrosa at 475-1283

Si Yu'os Muase!

Sensaraupente.


Edward Birn
Edward Birn
Director

Rec'd By: [Signature] 9/7/18

Attachments

RECEIVED
Fwd to IAO
9/7/18

Department of Education
Office of the Superintendent
Rec'd By: [Signature] 9/7/18
Print Name: [Signature] Signature: [Signature]

	GUAHAN ACADEMY CHARTER SCHOOL
---	--

DATE: September 6, 2018

TO: Edward Birn
Director,
Department of Administration

FROM: Badette Lacap
Senior Accountant
Guahan Academy Charter School Incorporated

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

Attached are all relevant documents to support the September 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
Wilfred Aflague, CFO
GDOE IAO

P.O. Box 65
Hagatna, Guam 96932
Tel. No. (671) 734-1066



GUAHAN ACADEMY CHARTER SCHOOL

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

INVOICE: GACS FY 2017-2018-09-2018-001

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:

Section 2. 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 report its findings, the invoiced amount received by DOA shall be automatically transmitted to each Academy Charter School.

Department of Administration
Division of Accounts

SEP 07 2018
Customer Service

P.O. Box CS
Hagatna, Guam 96932
Tel. No. (671) 734-1066

GUAHAN ACADEMY CHARTER SCHOOL Allotment Summary September 2018 - Allotment Request (Partial # 1)

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ 80,772.11
PERSONNEL BENEFITS	114	\$ 8,812.08
CONTRACTUAL	230	\$ 956.62
MATERIALS & SUPPLIES	240	\$ -
WORKMAN'S COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ 2,260.00
POWER	361	\$ -
WATER	362	\$ -
TELEPHONE & WIRELESS	363	\$ -
TOTAL:		\$ 92,800.81



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: G0016588

PURPOSE:

September 2018 - Allotment Request (Partial # 1)

x	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A189964GA201-290	\$ 92,800.81	September 2018 - Allotment Request (Partial # 1)
TOTAL		\$ 92,800.81	

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:

APPROVING OFFICIAL:



Badette Lacap, Senior Accountant
FINANCE & PROCUREMENT COMMITTEE
CERTIFICATION OF FUNDS AVAILABLE:

Hentrick M. Eveluck, Acting Chairman
FINANCE & PROCUREMENT COMMITTEE

Signature: [Signature]
Date: September 6, 2018

Signature: [Signature]
Date: September 6, 2018

SAMPLE ALLOTMENT REQUEST - ILEARN

 Eddie Baza Calvo Governor Roy Tettario 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) 477-6783	 Edward Birn Director Vincent P. Arriola Deputy Director
--	---	---

August 1, 2018

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

*Forward to IAD
8/2/18*

RE: iLearn Academy Charter School – August 2018 Allotment Request

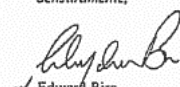
Buenas yon Hagña Añai:

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

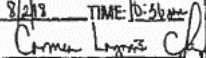
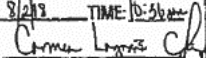
Should you have any further questions or concerns, please contact, Mary Grace Edrosa at 475-1283


Si Yu'os Manse!

Sensuramento,


Edward Birn
Director

✓ Attachments

Department of Education Office of the Superintendent	
DATE: 8/2/18	TIME: 10:55 am
Rec'd By: 	Signature: 
Print Name: Carme Lanza	Signature: Carme Lanza

 iLearn ACADEMY CHARTER SCHOOL
--

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


August 1, 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 August 2018 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



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

August 1, 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) A+ Invoice (August 2018) PARTIAL ONLY
2) Personnel Salaries: PPE 7/27/18
3) Employee Benefits: PPE 7/27/18

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



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

FUNCTION: iLearn Academy Charter School
AUGUST 2018 Allotment Request

INVOICE: ILACS FY 2018-08-2018

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	\$ 45,950.31
Employee Benefits		\$ 4,532.47
A+ Contract (PARTIAL)		\$98,858.96

ALLOTMENT REQUEST: \$ 149,341.74

GOVERNMENT OF GUAM DEPARTMENT OF ADMINISTRATION FINANCIAL MANAGEMENT SYSTEM		REQUEST FOR DIRECT PAYMENT	
DOCUMENT NO.:			
<input checked="" type="checkbox"/> URGENT - EXPEDITE PAYMENT		<input type="checkbox"/> KEY & RELEASE - A S A P	
PAYEE: iLearn Academy Charter School PO BOX 8445 TAMUNING, GUAM 96913		VENDOR NUMBER: 10012226	
PURPOSE: Allotment Request for AUGUST 2018			
TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A189984GA202-290	\$ 149,341.74	
TOTAL		149,341.74	
CHECK APPROPRIATE BOX BELOW			
<input checked="" type="checkbox"/> ACCOUNT NUMBER IS CORRECT		<input type="checkbox"/> JOB ORDER NUMBER IS CORRECT	
<input type="checkbox"/> PRIOR REFERENCE IS CORRECT		<input type="checkbox"/> INSUFFICIENT FUNDS	
<input type="checkbox"/> OVERRIDE IS AUTHORIZED		<input type="checkbox"/> SUFFICIENT FUNDS	
<input checked="" type="checkbox"/> I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.			
<input type="checkbox"/> I CERTIFY THAT A VALID LIABILITY EXISTS BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS			
PREPARED BY: NINA D. FIELD - BUSINESS MANAGER		August 1, 2018	
APPROVING OFFICIAL: HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER		August 1, 2018	
CERTIFICATION OF FUNDS AVAILABLE: HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER		August 1, 2018	

IAO'S REVIEW

- Within the time allotted, IAO conducts its review of charter school invoices to determine:
 - Whether expenditures were made in compliance to applicable laws (e.g. General Appropriations Act of 2019, Guam Academy Charter School Act of 2009 and Guam Procurement Law and Regulations).
 - The accuracy of invoices.
 - Whether invoices were previously paid.

EXAMPLE: PAYROLL INVOICE

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

COMPANY: 30H
: GUAHAN ACADEMY CHARTER SCHOOL
ATTENTION: JAMIE TAITAGUE/LEAH/BERNADETTE
EIN: 660755479

INVOICE: 201986-30H
INV DATE: 9/05/18
FAX#: 6717341066
TEL#: 6717341066

PPE: 9/01/18 CHECK DATE: 9/07/18

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DED	DUE AMOUNT
REG:	80772.11	5343.44	5007.86	1171.10	.00	.00	8379.18	60870.53	11012.30	89584.19
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:	80772.11	5343.44	5007.86	1171.10	.00	.00	8379.18	60870.53	11012.30	89584.19

** NOG-STG initiated

DIRECT DEPOSITS: 38573.29
REGULAR CHECKS: 22297.24 PROC FEE: 271.62

TOTAL REGULAR NETPAY: 60870.53 DUE STD: 89584.19 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
31	CHECKS		
45	ADVISES		
16	EMP COUNT	3.25	247.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:	ACH AMOUNT	COMPANY	DUE TO STD
Federal Income Tax.....	.00	.00	5343.44
Employer Fica Tax.....	.00	.00	5007.86
Employer Fica Tax.....	.00	.00	5007.86
Employer Medicare Tax.....	.00	.00	1171.10
Employer Medicare Tax.....	.00	.00	1171.10
Local Tax.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employer Local MCF.....	.00	.00	.00
Employer Local MCF.....	.00	.00	.00

NETPAY:

	ACH AMOUNT	COMPANY	DUE TO STD
Checks.....	.00	.00	22297.24
Direct Deposit.....	38573.29	.00	38573.29
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

	ACH AMOUNT	COMPANY	DUE TO STD
Checks.....	.00	.00	.00
Direct Deposit.....	11012.30	.00	11012.30
Gross-up.....	.00	.00	.00

PROCESSING FEE.....

	ACH AMOUNT	COMPANY	DUE TO STD
	.00	.00	271.62

TOTAL ACH/COM/STG CONTROL ==>

	ACH AMOUNT	COMPANY	DUE TO STD
	49585.59	.00	89584.19 **

FOR ALLOTMENT REQUEST:
SAL & WAGES \$80,772.11
Manual Chk#
Manual Chk#
Benefit-FICA 5,007.86
Benefit-Medicare 1,171.10
Benefit-Health 2,633.12
STG Prof Fee 271.62
TOTAL \$80,855.81

PROCESS FEE ==> 271.62

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

COMPANY: 30H
: GUAHAN ACADEMY CHARTER SCHOOL
ATTENTION: JAMIE TAITAGUE/LEAH/BERNADETTE
EIN: 660755479

INVOICE: 201986-30H
INV DATE: 9/05/18
FAX#: 6717341066
TEL#: 6717341066

PPE: 9/01/18 CHECK DATE: 9/07/18

DNO	DEINAM	REGULAR	CLIENT	GROSSUP	HAND	VOID	Co.Shr REG	Co.Shr ADJ	Bank CHK	Bank ACH
*001	403EE	837.00	.00	.00	.00	.00	.00	.00	.00	837.00
*002	403EE	1085.76	.00	.00	.00	.00	.00	.00	.00	1085.76
*020	BOG	101.52	.00	.00	.00	.00	.00	.00	.00	101.52
*021	FHB	800.00	.00	.00	.00	.00	.00	.00	.00	800.00
*022	BOH	700.00	.00	.00	.00	.00	.00	.00	.00	700.00
*025	CST360	50.00	.00	.00	.00	.00	.00	.00	.00	50.00
*026	NFCU	100.00	.00	.00	.00	.00	.00	.00	.00	100.00
*036	403LN	747.62	.00	.00	.00	.00	.00	.00	.00	747.62
*037	NETCAR	3957.28	.00	.00	.00	.00	2633.12	.00	.00	6590.40
TOTAL:		8379.18	.00	.00	.00	.00	2633.12	.00	.00	11012.30

Note: Although GACS and iLearn use the same vendor for their payroll, they process their Personnel Salaries and Benefits differently.

Unlike iLearn, GACS separates benefits (e.g. Employer FICA) and contractual (Proc Fee) from Personnel Salaries.

Whichever the case may be, best practice is to submit payroll invoices as close as possible to pay period ending.

SAMPLE GDOE REPORTS - GACS



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



**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

September 12, 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: September 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 September 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 September 7, 2018, IAO received the Department of Administration's transmittal for GACS's September 2018 Partial #1 Allotment Request of \$92,800.81. IAO was able to validate \$92,800.81 of GACS's submitted invoices.

Table 1: September 2018 Allotment Request Invoices (Partial #1)

Object Class	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel Salaries	\$ 80,772.11	\$ 80,772.11	\$ 80,772.11	\$ -
Personnel Benefits	\$ 8,812.08	\$ 8,812.08	\$ 8,812.08	\$ -
Contractual	\$ 956.62	\$ 956.62	\$ 956.62	\$ -
Miscellaneous	\$ 2,260.00	\$ 2,260.00	\$ 2,260.00	\$ -
TOTAL	\$ 92,800.81	\$ 92,800.81	\$ 92,800.81	\$ -

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 \$416,719¹ for a revised appropriation of \$4,393,281. For FY 2018, IAO validated \$3,853,210.81 of expenditures, leaving a balance of \$540,070.19 of unexpended funds. As of September 6, 2018, 696 students were enrolled in GACS. See Tables 2 and 3.

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

IAO Memorandum – GACS September 2018 Partial #1 Validation
September 12, 2018
Page 2 of 4

Table 2: FY 2018 Validation Summary

Month	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference (B-C) = D
Oct 2017 (Partial)	\$ 223,949.48	\$ 223,949.48	\$ 223,949.48	\$ -
Oct 2017 (Partial #2)	\$ 181,025.77	\$ 181,025.77	\$ 181,025.77	\$ -
Nov 2017 (Partial)	\$ 109,713.31	\$ 109,713.31	\$ 109,713.31	\$ -
Nov 2017 (Partial #2)	\$ 110,665.47	\$ 110,665.47	\$ 110,665.47	\$ -
Dec 2017 (Partial)	\$ 125,065.99	\$ 125,065.99	\$ 125,065.99	\$ -
Dec 2017 (Partial #2)	\$ 113,142.58	\$ 113,142.58	\$ 113,142.58	\$ -
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)	\$ 146,651.61	\$ 146,651.61	\$ 146,651.61	\$ -
Dec 2017 (Final)	\$ 182,255.35	\$ 182,255.35	\$ 182,255.35	\$ -
Jan 2018 (Partial #2)	\$ 350,000.00	\$ 350,000.00	\$ 350,000.00	\$ -
Jan 2018 (Partial #3)	\$ 107,995.45	\$ 107,995.45	\$ 107,995.45	\$ -
Jan 2018 (Partial #4)	\$ 206,542.11	\$ 206,542.11	\$ 206,542.11	\$ -
Feb 2018 (Partial #1)	\$ 124,744.17	\$ 124,744.17	\$ 124,744.17	\$ -
Feb 2018 (Partial #2)	\$ 243,899.82	\$ 243,899.82	\$ 243,899.82	\$ -
Mar 2018 (Partial #1)	\$ 188,312.49	\$ 188,312.49	\$ 188,312.49	\$ -
Mar 2018 (Partial #2)	\$ 142,191.57	\$ 142,191.57	\$ 142,191.57	\$ -
Mar 2018 (Special #2)	\$ 170,434.19	\$ 170,434.19	\$ 170,434.19	\$ -
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 (Special #5)	\$ 125,551.12	\$ 125,551.12	\$ 125,551.12	\$ -
April 2018 (Special #6)	\$ 4,124.98	\$ 4,124.98	\$ 4,124.98	\$ -
April 2018 (Special #8)	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -
April 2018 (Partial #3)	\$ 14,509.14	\$ 14,509.14	\$ 14,509.14	\$ -
May 2018 (Partial #1)	\$ 109,617.14	\$ 109,617.14	\$ 109,617.14	\$ -
April 2018 (Special #9)	\$ 13,026.00	\$ 13,026.00	\$ 13,026.00	\$ -
May 2018 (Special #10)	\$ 43,000.00	\$ 43,000.00	\$ 43,000.00	\$ -
May 2018 (Partial #2)	\$ 154,422.19	\$ 154,422.19	\$ 154,422.19	\$ -
May 2018 (Partial #3)	\$ 17,704.37	\$ 17,704.37	\$ 17,704.37	\$ -
May 2018 (Partial #5)	\$ 103,485.65	\$ 103,485.65	\$ 103,485.65	\$ -
May 2018 (Partial #6)	\$ 92,497.50	\$ 92,497.50	\$ 92,497.50	\$ -
June 2018 (Partial #1)	\$ 14,342.50	\$ 14,342.50	\$ 14,342.50	\$ -
June 2018 (Partial #2)	\$ 134,436.32	\$ 134,436.32	\$ 134,436.32	\$ -
June 2018 (Partial #3)	\$ 96,418.68	\$ 96,418.68	\$ 96,418.68	\$ -
June 2018 (Partial #4)	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ -
July 2018 (Partial #2)	\$ 142,777.52	\$ 142,777.52	\$ 142,777.52	\$ -
July 2018 (Partial #3)	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ -
July 2018 (Partial #5)	\$ 27,226.13	\$ 27,226.13	\$ 27,226.13	\$ -
July 2018 (Partial #6)	\$ 33,222.55	\$ 33,222.55	\$ 33,222.55	\$ -
July 2018 (Partial #7)	\$ 19,201.89	\$ 19,201.89	\$ 19,201.89	\$ -
July 2018 (Partial #8)	\$ 19,723.41	\$ 19,723.41	\$ 19,723.41	\$ -
August 2018 (Partial #1)	\$ 102,880.84	\$ 102,880.84	\$ 102,880.84	\$ -
August 2018 (Partial #2)	\$ 57,076.74	\$ 57,076.74	\$ 57,076.74	\$ -
August 2018 (Partial #3)	\$ 87,849.03	\$ 87,849.03	\$ 87,849.03	\$ -
September 2018 (Partial #1)	\$ 92,800.81	\$ 92,800.81	\$ 92,800.81	\$ -
Total (FY 2018)	\$5,537,344.14	\$5,537,344.14	\$5,537,344.14	\$ -

GACS Max. Budget	\$ 4,810,000.00
Less: Appropriations reduction	(416,719.00)
Maximum Enrollment	740
Revised Budget	\$ 4,393,281.00
GACS Maximum Budget	\$ 4,810,000.00
Less: IAO's Validations	(3,853,210.81)
Remaining Funds	\$ 540,070.19

IAO Memorandum – GACS September 2018 Partial #1 Validation
September 12, 2018
Page 3 of 4

Table 3: FY 2018 GACS Enrollment

Months	Grade Level														Total
	1	2	3	4	5	6	7	8	9	10	11	12	K	PK	
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	91	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
Jun-18	75	90	91	87	72	87	79	49	41	30	27	32	59	61	880
Jul-18	50	58	74	77	77	65	74	76	27	37	27	26	43	-	711
Aug-18	50	58	74	77	77	65	74	76	27	37	27	26	43	-	711
Sep-18	55	58	73	74	74	61	71	71	18	34	26	26	55	-	696
Average	71	85	89	87	74	82	80	58	17	32	28	31	60	48	861

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

Appendix 1: GACS September 2018 (Partial #1) Allotment Request Invoice

Object Code and Class Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel Salaries	AT-2.1	Sanford Technology Group	201986-30H	9/5/2018	\$ 80,772.11	✓ \$ 80,772.11
					Subtotal	\$ 80,772.11
114 Personnel Benefits	AT-3.1	Sanford Technology Group	201986-30H	9/5/2018	\$ 5,007.86	✓ \$ 5,007.86
114 Personnel Benefits	AT-3.2	Sanford Technology Group	201986-30H	9/5/2018	\$ 1,171.10	✓ \$ 1,171.10
114 Personnel Benefits	AT-3.3	Sanford Technology Group	201986-30H	9/5/2018	\$ 2,633.12	✓ \$ 2,633.12
					Subtotal	\$ 8,812.08
230 Contractual	AT-4.1	Sanford Technology Group	201986-30H	9/5/2018	\$ 271.62	✓ \$ 271.62
230 Contractual	AT-4.2	Pacific	71218	9/1/2018	\$ 685.00	✓ \$ 685.00
					Subtotal	\$ 956.62
290 Miscellaneous	AT-5.1	Guahan Academy Charter School	MEMO #51	7/31/2018	\$ 1,450.00	✓ \$ 1,450.00
290 Miscellaneous	AT-5.2	Guahan Academy Charter School	MEMO #52	8/31/2018	\$ 400.00	✓ \$ 400.00
290 Miscellaneous	AT-5.3	The Guam Daily Post	A49709	8/8/2018	\$ 410.00	✓ \$ 410.00
					Subtotal	\$ 2,260.00
					Total	\$ 92,800.81

DEPARTMENT OF EDUCATION
OFFICE OF THE SUPERINTENDENT

www.gdoe.net
501 Mariner Avenue
Barrigada, Guam 96913
Telephone: (671) 300-1547/Fax: (671) 472-5031
Email: jonfernandez@gdoe.net



JON J.P. FERNANDEZ
Superintendent of Education

Vice Speaker Therese M. Terlaje

September 12, 2018

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

SEP 14 2018

Time: 8:38 am
Received by: [Signature]



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

Hafa Adai,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 September 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 \$92,800.81 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on September 7, 2018.

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

Sincerely,

[Signature]
Jon J.P. Fernandez
Superintendent of Education

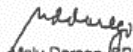

Attachment

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


GUAHAN ACADEMY CHARTER SCHOOL
Received By: [Signature]
Date: 9/14/18 Time: 9:15 am




EXAMPLE: CONTRACTUAL INVOICE

SAINT PAUL CHRISTIAN SCHOOL			
INVOICE		Attention: Nina Doromal Field Business Manager iLearn Academy Charter School Date: SY 2017-2018	
671-637-9855 mdorego.spcs@gmail.com		Project Title: A+ Education Infrastructure Contract Invoice: A+ AUGUST 2018	
1700 Mendioka St. Dededo, Guam 96929			
Description	Charge	Payment	Balance
A+ Contract	\$ 170,000		\$ 170,000.00
Notes: PAST DUE		AUGUST 2018	\$ 170,000.00
Sincerely yours,  Malu Dorego (SPCS Business Manager)			
Note: Partial only to fit unexpended Balance. 			

SAMPLE GDOE REPORTS - ILEARN



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



JON J.P. FERNANDEZ
 Superintendent of Education

FRANKLIN COOPER-NURSE
 Chief Auditor

August 8, 2018

MEMORANDUM

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

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

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

SUBJECT: August 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 August 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 August 2, 2018, IAO received the Department of Administration's transmittal for iLearn's August 2018 Allotment Request of \$149,341.74. IAO validated \$149,341.74 of the submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: August 2018 Allotment Request

13th Drawdown	(A)	(B)	(C)
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 45,950.31	\$ 45,950.31	\$ 45,950.31
Benefits	4,532.47	4,532.47	4,532.47
Contractual	98,858.96	98,858.96	98,858.96
Total	\$ 149,341.74	\$ 149,341.74	\$ 149,341.74

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 \$281,567¹ for a revised appropriation of \$2,968,433. For FY 2018, IAO validated \$2,968,433 of expenditures, leaving an unexpended balance of \$0. As of August 1, 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*.

Page 1 of 3

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
August	149,341.74	149,341.74	149,341.74
Total (FY 18)	\$ 2,968,433.00	\$ 2,968,433.00	\$ 2,968,433.00

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	(2,968,433.00)
Unexpended Balance	\$ -


Table 4: FY 18 Enrollment Summary

SY	Month	K	Grade Level					Total
			1	2	3	4	5	
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
18-19	August 2018	85	113	87	95	60	60	500
SY 17-18 Average		102	103	97	72	66	60	500


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 frcooper-nurse@gdoe.net.

Appendix 1: iLearn August 2018 Invoice Details

Month	Type of Request	Object Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
August Monthly	230 Contractual	M-3.1	M-3.1	Saint Paul Christian School	A+ Ed. Infrastructure	August 2018	August 2018	28,858.96	28,858.96
August Monthly	111 Personnel	M-3.1	M-3.1	Sanford Technology Group LLC	PPE 727/18	200419-040	7/27/2018	45,950.31	45,950.31
August Monthly	113 Benefits	M-4.1	M-4.1	Sanford Technology Group LLC	PPE 727/18	200419-040	7/27/2018	4,532.47	4,532.47
						Total		149,341.74	149,341.74



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

Speaker Benjamin J.F. Cruz

August 10, 2018

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

Re: iLearn Academy Charter School: Fiscal Year 2018 August 2018 Allotment Request

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 August 2018 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 \$149,341.74 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on August 2, 2018.

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

Sincerely,

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

Attachment

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

RECEIVED
 AUG 08 2018
 DEPT OF ADMINISTRATION
 DIRECTOR'S OFFICE


RECEIVED
 AUG 09 2018
 GUAM EDUCATION BOARD
 TIME 9:35

Erick C. Arz iLearn
 8/9/18

FUNDING LEVELS

- PL 34-116 contained the same language of “in proportion to the ratio of cash received” as PL 34-42.
- The effect of the public law was felt by GDOE, GACS, and iLearn when the Bureau of Budget and Management Research issued a letter specifying the reductions to GDOE’s appropriation levels.
- GDOE’s FY 2018 General Fund appropriations were reduced by 9% or \$18.9 million (M), which was proportionate to the reductions for GACS of \$416,719 and iLearn of \$281,567.

TABLE 1	GACS	iLearn
Appropriation	\$ 4,810,000.00	\$ 3,250,000.00
BBMR Circular 18-04 GF Reduction	\$ (416,719.00)	\$ (281,567.00)
Subtotal	\$ 4,393,281.00	\$ 2,968,433.00


BUREAU OF BUDGET & MANAGEMENT RESEARCH
OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR
RAY TENORIO
LIEUTENANT GOVERNOR

LESTER L. CARLSON, JR.
ACTING DIRECTOR

JAN 24 2018

MEMORANDUM

To: Superintendent, Guam Department of Education

From: Acting Director, Bureau of Budget and Management Research


Subject: FY 2018 General Fund Appropriation Reductions – Tax Cuts and Jobs Act of 2017

Relative to BBMR Circular No. 18-04, and due to the projected reduction to General Fund (GF) revenue collections with the passage of the federal “Tax Cuts and Jobs Act of 2017,” your respective entity’s pro rata reduction to its GF Appropriation level(s) per P.L. 34-42 is / are as follows:

Department / Agency / Instrumentality	FY 2018 General Fund Appropriation (P.L. 34-42)	Required General Fund Reduction (Tax Cut & Jobs Act of 2017)	FY 2018 Final Revised General Fund Level
GUAM DEPARTMENT OF EDUCATION (GDOE)	\$214,810,861	(\$18,610,365)	\$196,200,496
GUAHAN ACADEMY CHARTER SCHOOL	\$4,810,000	(\$416,719)	\$4,393,281
ILEARN ACADEMY CHARTER SCHOOL	\$3,250,000	(\$281,567)	\$2,968,433
CHAMORU STUDIES DIVISION	\$401,207	(\$34,759)	\$366,448
UNIVERSAL PRE-KINDERGARTEN PILOT PROGRAM	\$1,054,596	(\$91,366)	\$963,230
TEXTBOOKS & COLLAT. MAT. FY 2017 REV. (P.L. 33-185)	\$1,500,000	(\$129,954)	\$1,370,046
TEXTBOOKS & COLLATERAL MATERIALS FY 2018	\$1,500,000	(\$129,954)	\$1,370,046
TEXTBOOKS & COLLATERAL MATERIALS FOR FY 2018 (ADVANCE APPROPRIATION FROM FY 2019 REVENUES)	(\$1,500,000)	\$129,954	(\$1,370,046)
TOTAL - GUAM DEPARTMENT OF EDUCATION	\$225,826,664	(\$19,564,730)	\$206,261,934

As stated in Circular 18-04, and in line with the aforementioned GF reduction(s), the Bureau is requesting for a written action plan from your entity which outlines how it will meet the revised General Fund level(s) identified above to include both cost cutting and revenue enhancements. This plan will be due to the Bureau no later than the close of business Thursday, January 25th, 2018.

Your full cooperation in ensuring the continuity of services for our citizens with minimal disruption during these unprecedented times is greatly appreciated.


LESTER L. CARLSON, JR.

FUNDING LEVELS (CONT'D)

- GDOE historically received cash less than its local appropriations from DOA.
 - As of September 30, 2017, GDOE received \$218.2M or 93% of its \$232.1M.
 - As of September 30, 2018, GDOE received \$209.7M or 98% of its \$214.7M (reduced) General Fund appropriations for FY 2018.
 - If GDOE does not receive the remaining 1.2% of its already reduced appropriations, charter schools' funding will most likely be further reduced by 1.2%.
 - Until clarification of the language in PL 34-116 is provided:
 - (A) GACS has a remaining balance of \$270,489.79 per IAO's 11/06/18 validation report; and
 - (B) iLearn received \$35,065.96 or 1.2% more per IAO's 10/03/18 validation report.

Guam Department of Education FY 2018 Appropriations and Allotments
Department of Administration FY 2018 Disbursement Report (as of 09/27/18)
As of September 30, 2018

Fund	Appropriation	GDOE Cash Received	Cash Received as % of Appropriations	% of Cash <u>Not</u> Received by GDOE
General Fund (GF) [1]	\$ 206,139,479.00	\$ 201,354,655.61	98%	2%
TEFF Ops Fund	\$ 4,353,375.00	\$ 4,353,375.00	100%	0%
TEFF - 1st Generation	\$ 100,000.00	\$ 100,000.00	100%	0%
PLRF	\$ 996,946.00	\$ 996,946.00	100%	0%
Interscholastics / Health & Physical	\$ 891,754.00	\$ 891,754.00	100%	0%
Limited Gaming Fund	\$ 608,518.00	\$ 456,389.00	75%	25%
Subtotal	\$ 213,090,072.00	\$ 208,153,119.61	98%	2%
JFKHS Maintenance	\$ 1,568,000.00	\$ 1,568,000.00	100%	0%
Grand Total	\$ 214,658,072.00	\$ 209,721,119.61	98%	2%

Bureau of Budget and Management Research
FY 2018 Appropriation /Allotment Status Report
As of September 27, 2018

Fund	Appropriation	BBMR Circular 18-04 GF Reduction	PL 34-87 GF Reduction	Appropriation Less PL 34-87 Reduction
GDOE	\$ 214,310,861.00	\$ (18,610,365.00)	\$ (9,072,589.00)	\$ 205,238,272.00
Chamoru Studies	\$ 401,207.00	\$ (34,759.00)	\$ -	\$ 401,207.00
Universal Pre-Kindergarten Pilot Prog.	\$ 1,054,596.00	\$ (91,366.00)	\$ (1,054,596.00)	\$ -
Textbooks & Collateral Mat. FY 2017	\$ 1,500,000.00	\$ (129,954.00)	\$ -	\$ 1,500,000.00
Textbooks & Collateral Mat. FY 2018	\$ 1,500,000.00	\$ (129,954.00)	\$ -	\$ 1,500,000.00
Textbooks & Collateral Mat. FY 2018 (Advance)	\$ (1,500,000.00)	\$ 129,954.00	\$ (1,500,000.00)	\$ (3,000,000.00)
Maintenance / Repair School Facilities	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00
Grand Total	\$ 217,766,664.00	\$ (18,866,444.00)	\$ (11,627,185.00)	\$ 206,139,479.00

[1] GDOE's report did not include the P.L. 34-87 GF Reduction (BBMR Circular 18-04). IAO included it, from BBMR's FY 2018 Appropriation/Allotment Status Report (as of September 27, 2018), for a more accurate presentation of GDOE's actual cash receipt.

[2] GDOE, DOA, and BBMR's reports were obtained during the Education Financial Supervisory Commission's October 2018 meeting.

TABLE 1	GACS	iLearn
P.L. 34-42 Appropriation	\$ 4,810,000.00	\$ 3,250,000.00
Less: P.L. 34-87 (BBMR Circular 18-04) GF Reduction	\$ (416,719.00)	\$ (281,567.00)
Subtotal	\$ 4,393,281.00	\$ 2,968,433.00
Less: P.L. 34-42 (% of Cash <u>Not</u> Received by GDOE)	\$ (101,041.71)	\$ (68,271.42)
Grand Total	\$ 4,292,239.29	\$ 2,900,161.58

TABLE 2	GACS	iLearn
Revised P.L. 34-42 Appropriation	\$ 4,292,239.29	\$ 2,900,161.58
Less: IAO Validated Amounts	\$ (4,070,893.59)	\$ (2,968,433.00)
Total Available to Charter Schools	\$ 221,345.70	\$ (68,271.42)
% of Funds Available	5.2%	-2.4%

TABLE 3	GACS	iLearn
BBMR Circular 18-04	\$ (416,719.00)	\$ (281,567.00)
Add: P.L. 34-42 (% of Cash Received by GDOE)	\$ (101,041.71)	\$ (68,271.42)
Total Appropriation Reduction	\$ (517,760.71)	\$ (349,838.42)

Note: The figures have changed as the GDOE Cash Received was based on DOA's Disbursement Report rather than BBMR's Appropriations and Allotment Report, to provide a more accurate depiction of GDOE's cash shortfalls.

FUNDING CONSIDERATIONS

- Charter Schools may have to plan their current fiscal year operations with less appropriations and less cash receipts.

Fund	FY 2018 Appropriation P.L. 34-42	FY 2019 Appropriation P.L. 34-116	\$ Change
General Fund (GF)	\$ 230,270,664.00	\$ 203,765,950.00	\$ (26,504,714.00)
TEFF Ops Fund	\$ 4,353,375.00	\$ 13,797,608.00	\$ 9,444,233.00
TEFF - 1st Generation	\$ 100,000.00	\$ 100,000.00	\$ -
PLRF	\$ 996,946.00	\$ 978,236.00	\$ (18,710.00)
Interscholastics / Health & Physical	\$ 891,754.00	\$ 891,754.00	\$ -
Limited Gaming Fund	\$ 608,518.00	\$ 524,913.00	\$ (83,605.00)
Subtotal	\$ 237,221,257.00	\$ 220,058,461.00	\$ (17,162,796.00)
JFKHS Maintenance	\$ 1,568,000.00	\$ 1,568,000.00	\$ -
Charter Schools	\$ 8,060,000.00	\$ 10,410,480.00	\$ 2,350,480.00
Grand Total	\$ 246,849,257.00	\$ 232,036,941.00	\$ (14,812,316.00)

ANY QUESTIONS?

Chief Auditor Franklin Cooper-Nurse

E-mail: fjtcooper-nurse@gdoe.net

Work phone: (671) 300-1336

Auditor-in-Charge Joy Bulatao, CGFM

E-mail: jvbulatao@gdoe.net

Work phone: (671) 300-3695

Auditor Leana Willess

E-mail: lmwilless@gdoe.net

Work phone: (671) 300-3697



GDOE Internal Audit Office

E-mail: iao@gdoe.net

Website: <http://www.gdoeiao.weebly.com/>

Mailing Address: 501 Mariner Avenue,
Barrigada, Guam 96913