



**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

January 19, 2018

Ms. Christine W. Baleto
Director
Department of Administration
P.O. Box 884
Hagatña, Guam 96932

GLA 34-18-1435
Speaker Benjamin J.F. Cruz

JAN 23 2018

Time: 8:11 AM File No. 34-1428
Received By: allen

Re: Guahan Academy Charter School: FY 2018 December 2017 (Final) Allotment Request

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 December 2017 (Final) 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 \$178,264.76 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 12, 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: Chairwoman and Members, Guam Education Board
Speaker, 34th Guam Legislature
Guahan Academy Charter School

1435

2018 JAN 23 AM 8:28



JON J.P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF
EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1336
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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

January 19, 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: December 2017 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 final allotment request for December 2017. 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 January 12, 2018, IAO received the Department of Administration's transmittal for GACS's December 2017 Final Allotment Request of \$182,255.86. The IAO validated \$178,264.76 of GACS's submitted invoices and did not validate \$3,990.80 due to the lack of procurement documentation.

Table 1: December 2017 Allotment Request Invoices (Final)

Object Class	A	B	C	(B-C) = D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
1 Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2 Benefits	\$ -	\$ -	\$ -	\$ -
3 Contractual	\$ 142,286.78	\$ 142,286.78	\$ 142,286.78	\$ -
4 Supplies & Materials	\$ 6,914.61	\$ 6,914.61	\$ 6,914.61	\$ -
5 Student Material	\$ -	\$ -	\$ -	\$ -
6 Power	\$ -	\$ -	\$ -	\$ -
7 Water	\$ -	\$ -	\$ -	\$ -
8 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -
9 Miscellaneous	\$ 9,602.94	\$ 9,602.64	\$ 5,611.84	\$ 3,990.80
Workman's Compensation				
10 and General Liability	\$ 23,451.53	\$ 23,451.53	\$ 23,451.53	\$ -
TOTAL	\$ 182,255.86	\$ 182,255.56	\$ 178,264.76	\$ 3,990.80

PL 34-42 provides \$6,500 for each student up to 740 students or a total of \$4,810,000. For Fiscal Year (FY) 2018, IAO validated \$1,270,950.97 of expenditures, leaving a balance of \$3,539,049.03 of unexpended funds. As of December 30, 2017, 938 students were enrolled in GACS. See Tables 2 and 3.

Table 2: FY 2018 Validation Summary

Month	A	B	C	(B-C) = D
	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
Total (FY 2018)	\$ 1,840,244.42	\$1,840,244.09	\$ 1,270,950.97	\$569,293.12

Per PL 34-42 (FY 2018; SY 2018-2019)

Funding Per Student	\$ 6,500
Maximum Enrollment	740
GACS Maximum Budget	\$ 4,810,000

Year-to-Date

Budget	\$4,810,000.00
IAO's Validation	\$1,270,950.97
Remaining Funds	\$3,539,049.03

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	93	75	90	84	55	41	31	30	35	67	64	938
Average	81	96	97	94	76	91	85	56	42	32	30	34	68	65	947

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: GACS December 2018 (Final) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	J-2.1	George V. Cruz	11-2017-001	11/1/2017	\$ 50,000.00	✓	\$ 50,000.00
230 Contractual	J-2.2	George V. Cruz	12-2017-001	12/1/2017	\$ 50,000.00	✓	\$ 50,000.00
230 Contractual	J-2.3	Xerox	090814351	10/1/2017	\$ 2,041.04	✓	\$ 2,041.04
230 Contractual	J-2.4	Xerox	091167344	11/1/2017	\$ 1,756.68	✓	\$ 1,756.68
230 Contractual	J-2.5	B&G Pacific, LLC	GUAHAN12173	12/15/2017	\$ 20,058.50	✓	\$ 20,058.50
230 Contractual	J-2.6	B&G Pacific, LLC	GUAHAN12174	12/22/2017	\$ 15,278.00	✓	\$ 15,278.00
230 Contractual	J-2.7	Pacific Waste Systems, LLC	113473	11/1/2017	\$ 743.78	✓	\$ 743.78
230 Contractual	J-2.8	Pacific Waste Systems, LLC	114316	12/1/2017	\$ 743.78	✓	\$ 743.78
230 Contractual	J-2.9	Pacedit	70918	10/1/2017	\$ 555.00	✓	\$ 555.00
230 Contractual	J-2.10	Pacedit	70941	11/1/2017	\$ 555.00	✓	\$ 555.00
230 Contractual	J-2.11	Pacedit	71005	11/27/2017	\$ 555.00	✓	\$ 555.00
							\$ 142,286.78
240 Supplies and Materials	J-3.1	Aqualicious	GACS-102417	10/24/2017	\$ 27.00	✓	\$ 27.00
240 Supplies and Materials	J-3.2	Aqualicious	GACS-102617	10/26/2017	\$ 49.50	✓	\$ 49.50
240 Supplies and Materials	J-3.3	Aqualicious	GACS-103017	10/30/2017	\$ 58.50	✓	\$ 58.50
240 Supplies and Materials	J-3.4	Aqualicious	GACS-103117	10/31/2017	\$ 31.50	✓	\$ 31.50
240 Supplies and Materials	J-3.5	Aqualicious	GACS-110317	11/3/2017	\$ 27.00	✓	\$ 27.00
240 Supplies and Materials	J-3.6	Aqualicious	GACS-110617	11/6/2017	\$ 58.50	✓	\$ 58.50
240 Supplies and Materials	J-3.7	Aqualicious	GACS-110817	11/8/2017	\$ 31.50	✓	\$ 31.50
240 Supplies and Materials	J-3.8	Aqualicious	GACS-111317	11/13/2017	\$ 58.50	✓	\$ 58.50
240 Supplies and Materials	J-3.9	Aqualicious	GACS-111617	11/16/2017	\$ 67.50	✓	\$ 67.50
240 Supplies and Materials	J-3.10	Aqualicious	GACS-111717	11/17/2017	\$ 22.50	✓	\$ 22.50

IAO Memorandum – GACS Dec. 2017 Final Validation
 January 19, 2018
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240 Supplies and Materials	J-3.11	Aqualicious	GACS-112117	11/21/2017	\$ 49.50	✓	\$ 49.50
240 Supplies and Materials	J-3.12	Aqualicious	GACS-112717	11/27/2017	\$ 49.50	✓	\$ 49.50
240 Supplies and Materials	J-3.13	Aqualicious	GACS-112817	11/28/2017	\$ 27.00	✓	\$ 27.00
240 Supplies and Materials	J-3.14	Aqualicious	GACS-120117	12/1/2017	\$ 72.00	✓	\$ 72.00
240 Supplies and Materials	J-3.15	Aqualicious	GACS-120517	12/5/2017	\$ 49.50	✓	\$ 49.50
240 Supplies and Materials	J-3.16	Aqualicious	GACS-120717	12/7/2017	\$ 49.50	✓	\$ 49.50
240 Supplies and Materials	J-3.17	Aqualicious	GACS-121117	12/11/2017	\$ 27.00	✓	\$ 27.00
240 Supplies and Materials	J-3.18	Aqualicious	GACS-121217	12/12/2017	\$ 18.00	✓	\$ 18.00
240 Supplies and Materials	J-3.19	Aqualicious	GACS-121517	12/15/2017	\$ 76.50	✓	\$ 76.50
240 Supplies and Materials	J-3.20	Aqualicious	GACS-121817	12/18/2017	\$ 27.00	✓	\$ 27.00
240 Supplies and Materials	J-3.21	Aqualicious	GACS-121917	12/19/2017	\$ 27.00	✓	\$ 27.00
240 Supplies and Materials	J-3.22	Aqualicious	GACS-122117	12/21/2017	\$ 54.00	✓	\$ 54.00
240 Supplies and Materials	J-3.23	Compacific	659902	10/10/2017	\$ 2,108.00	✓	\$ 2,108.00
240 Supplies and Materials	J-3.24	Pepsi	784872	12/1/2017	\$ 771.71	✓	\$ 771.71
240 Supplies and Materials	J-3.25	Cosmos Distributing Co., Ltd.	7195758-IN	10/17/2017	\$ 644.00	✓	\$ 644.00
240 Supplies and Materials	J-3.26	Cosmos Distributing Co., Ltd.	7197787-IN	11/8/2017	\$ 660.00	✓	\$ 660.00
240 Supplies and Materials	J-3.27	Cosmos Distributing Co., Ltd.	7198502-IN	11/22/2017	\$ 148.00	✓	\$ 148.00
240 Supplies and Materials	J-3.28	Cosmos Distributing Co., Ltd.	7198505-IN	11/22/2017	\$ 180.00	✓	\$ 180.00
240 Supplies and Materials	J-3.29	Cosmos Distributing Co., Ltd.	71988855-IN	11/29/2017	\$ 798.40	✓	\$ 798.40
240 Supplies and Materials	J-3.30	Cosmos Distributing Co., Ltd.	7198899-IN	11/30/2017	\$ 330.00	✓	\$ 330.00
240 Supplies and Materials	J-3.31	Pacific Guam	017228	11/29/2017	\$ 316.00	✓	\$ 316.00
							\$ 6,914.61

290 Miscellaneous	J-4.1	Pacific Signshop	17-10-0082	10/30/2017	\$ 5,092.00	✓	\$ 5,092.00
290 Miscellaneous	J-4.2	Smart Copy	1709-11	10/2/2017	\$ 555.66		\$ -
290 Miscellaneous	J-4.3	Smart Copy		10/7/2017	\$ 294.57		\$ -
290 Miscellaneous	J-4.4	Smart Copy		10/7/2017	\$ 4.80		\$ -
290 Miscellaneous	J-4.5	Smart Copy		10/9/2017	\$ 268.92		\$ -
290 Miscellaneous	J-4.6	Smart Copy		10/9/2017	\$ 59.40		\$ -
290 Miscellaneous	J-4.7	Smart Copy		10/10/2017	\$ 36.90		\$ -
290 Miscellaneous	J-4.8	Smart Copy		10/14/2017	\$ 37.80		\$ -
290 Miscellaneous	J-4.9	Smart Copy	002226	10/18/2017	\$ 513.90		\$ -
290 Miscellaneous	J-4.10	Smart Copy	002231	10/19/2017	\$ 25.88		\$ -
290 Miscellaneous	J-4.11	Smart Copy	002247	10/30/2017	\$ 78.75		\$ -
290 Miscellaneous	J-4.12	Smart Copy	002297	10/24/2017	\$ 39.38		\$ -
290 Miscellaneous	J-4.13	Smart Copy	002246	10/30/2017	\$ 307.85		\$ -
290 Miscellaneous	J-4.14	Smart Copy	002266	11/6/2017	\$ 450.00		\$ -
290 Miscellaneous	J-4.15	Smart Copy	002260	11/3/2017	\$ 690.84		\$ -
290 Miscellaneous	J-4.16	Smart Copy	002277	11/11/2017	\$ 311.85		\$ -
290 Miscellaneous	J-4.17	The Home Depot	69022	10/4/2017	\$ 200.64	✓	\$ 200.64
290 Miscellaneous	J-4.18	Meskla Enterprises, LLC	1445	10/26/2017	\$ 149.77		\$ -
290 Miscellaneous	J-4.19	Meskla Enterprises, LLC	1452	11/9/2017	\$ 154.68		\$ -
290 Miscellaneous	J-4.20	Meskla Enterprises, LLC	1451	11/9/2017	\$ 9.85		\$ -
290 Miscellaneous	J-4.21	Dial Rent to Own	011092017	11/9/2017	\$ 159.60	✓	\$ 159.60
290 Miscellaneous	J-4.22	Dial Rent to Own	04106172	12/11/2017	\$ 159.60	✓	\$ 159.60
							\$ 5,611.84
270 Workman's Compensation and General Liability	J-5.1	Moylan's Insurance Und., Inc.	786257	12/29/2017	\$ 14,451.53	✓	\$ 14,451.53
270 Workman's Compensation and General Liability	J-5.2	Moylan's Insurance Und., Inc.	786133	12/29/2017	\$ 9,000.00	✓	\$ 9,000.00
							\$ 23,451.53
							\$ 178,264.36



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



Christine W. Baleto
 Director
Vincent P. Arriola
 Deputy Director

January 11, 2018

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

*To IAO
 [Signature] 1/16/18*

RE: Guahan Academy Charter School – December 2017 (Final) Allotment Request

Buenas yan Hafa Adai:

Pursuant to Public Law 33-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's final allotment request for the month of December 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,

[Signature]

Christine W. Baleto
 Director

Department of Education	
Office of the Superintendent	
Date: 1/12/18	Time: 1:12
Rec'd By: [Signature]	8011212
Print Name	Signature



GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

REQUEST FOR DIRECT
PAYMENT

DOCUMENT NO. _____

URGENT - EXPEDITE PAYMENT KEY & RELEASE - A

PAYEE: Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	VENDOR NUMBER: G0016588
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PURPOSE:
December 2017 - Final Allotment Request

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	\$ 182,255.86	December 2017 - Final Allotment Request
TOTAL		\$ 182,255.86	

CHECK APPROPRIATE BOX BELOW

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> ACCOUNT NUMBER IS CORRECT | <input type="checkbox"/> JOB ORDER NUMBER IS CORRECT | <input type="checkbox"/> INSUFFICIENT FUNDS |
| <input checked="" type="checkbox"/> PRIOR REFERENCE IS CORRECT | <input checked="" type="checkbox"/> VENDOR NUMBER IS CORRECT | |
| <input type="checkbox"/> OVERRIDE IS AUTHORIZED | <input type="checkbox"/> 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:	Signature	Date
AL ERGUIZA, Procurement & Audit Manager		January 11, 2018
FINANCE & PROCUREMENT COMMITTEE	Signature	Date
CERTIFICATION OF FUNDS AVAILABLE:		
VICTOR A. PEREZ, COMMITTEE CHAIR		January 11, 2018
FINANCE & PROCUREMENT COMMITTEE	Signature	Date



GUAHAN ACADEMY CHARTER SCHOOL

BOARD OF TRUSTEES

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Mary B. Mafnas, Principal
Ex-Officio Member

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- Human Resources
- Special Education
- Technology

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsbob@gmail.com

FUNCTION: Guahan Academy Charter School, Inc.
DECEMBER 2017 -ALLOTMENT REQUEST
(Final)

INVOICE: GACS FY 2017-2018-12-2017-05

AUTHORITY: Public Law 34-42

Department of Administration
Division of Accounts

JAN 11 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:*

Section 2. Notwithstanding any provision of law, for the School Year 20167-2018, 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

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Treasurer

Dr. Jacqui D. Cyrus
Member

Mary B. Mafnas, Principal
Ex-Officio Member


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Board Governance and Policy
Finance and Procurement
Grants and Development
Government and Public Affairs
Human Resources
Special Education
Technology

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
info.gacsbot@gmail.com

DATE: January 11, 2018

TO: Christine Won Pat Baleto
Director,
Department of Administration

FROM: Al Erguiza 
Procurement & Audit Manager
Guahan Academy Charter School Incorporated

RE: December 2017 - Allotment Request (Final)

Attached are all relevant documents to support the December 2017 Allotment Request (Partial #4) 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
December 2017 - FINAL ALLOTMENT

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ -
PERSONNEL BENEFITS	114	\$ -
CONTRACTUAL	230	\$ 142,286.78
MATERIALS & SUPPLIES	240	\$ 6,914.61
WORKMAN'S COMP & GEN LIAB	270	\$ 23,451.53
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ 9,602.94
POWER	361	\$ -
WATER	362	\$ -
TELEPHONE & WIRELESS	363	\$ -
	TOTAL:	\$ 182,255.86