



**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

Vice Speaker Therese M. Terlaje

3461-10-2688

DEC 26 2018

Time: 11:20

Received by: Al Chanibase

2018 DEC 26 AM 11:52

December 19, 2018

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

**Re: iLearn Academy Charter School: Fiscal Year 2019 December 2018 Part 2 Allotment Request**

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year (FY) 2019 December 2018 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 \$34,876 of the invoiced total. Please see attached verification report. This validation is based on actual invoices submitted to the IAO on December 11, 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



**JON J.P. FERNANDEZ**  
Superintendent of Education

**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 Auditor

December 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. Cooper-Nurse, Chief Auditor, Internal Audit Office

SUBJECT: December 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 second allotment request for December 2018. 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 December 11, 2018, IAO received the Department of Administration (DOA)'s transmittal for iLearn's December 2018 (Part 2) Allotment Request of \$34,876. IAO was able to validate \$34,876 of iLearn's submitted invoices. See Table 1 and Appendix 1 for details.

**Table 1: December 2018 (Part 2) Allotment Request**

	A	B	C	(B-C) = D
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation	Difference
Contractual	\$ 34,876.00	\$ 34,876.00	\$ 34,876.00	\$ -
<b>TOTAL</b>	<b>\$ 34,876.00</b>	<b>\$ 34,876.00</b>	<b>\$ 34,876.00</b>	<b>\$ -</b>

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, 575 students were enrolled as of November 30, 2018. Based on the per pupil cost, iLearn's current FY 2019 budget is \$3,500,600. For FY 2019, IAO validated \$860,923.91 of expenditures, leaving an unexpended balance of \$2,639,676.09. 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	\$ -
<b>Total (FY 2019)</b>	<b>\$ 895,799.91</b>	<b>\$ 895,799.91</b>	<b>\$ 860,923.91</b>	<b>\$ 34,876.00</b>

**Table 3: FY 19 Remaining Funds**

Funding Per Student	\$ 6,088
Current Enrollment	575
iLearn's Budget	\$ 3,500,600
Less: IAO's Validations	\$ (860,923.91)
<b>FY 2019 Remaining Funds</b>	<b>\$ 2,639,676.09</b>

**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
<b>Average</b>	<b>127</b>	<b>128</b>	<b>89</b>	<b>103</b>	<b>68</b>	<b>59</b>	<b>572</b>

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or [lmwilless@gdoe.net](mailto:lmwilless@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

**Appendix 1: iLearn December 2018 Invoice Details**

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	F-2.1	IXL Learning	S340639	11/21/2018	\$ 30,375.00	✓	\$ 30,375.00
230 Contractual	F-2.2	Nearpod Inc	13623	11/19/2018	\$ 4,501.00	✓	\$ 4,501.00
						<b>Total</b>	<b>\$ 34,876.00</b>



**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

December 10, 2018

12/11/18  
 Fwd to IA  
 per Supt MV

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

**RE: iLearn Academy Charter School – December 2018 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 November 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, Mary Grace Edrosa at 475-1283

*Si Yu'os Maase!*

*Sensaramente,*

  
 Edward Birn  
 Director

Department of Education	
Office of the Superintendent	
Date: 12/11/18	Time: 9:45 AM
Rec'd By: MV	Signature: [Signature]
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:

I Learn Academy Charter School  
PO BOX 8445  
TAMUNING, GUAM 96913

VENDOR NUMBER:

10012228

PURPOSE:

Allotment Request for DECEMBER 2018 PART 2

GRAN NO.	ACCOUNT NUMBER	AMOUNT	REMARKS
190	5639A199964GA202-290	34,876.00	
<b>TOTAL</b>		<b>\$ 34,876.00</b>	

CHECK APPROPRIATE BOX BELOW:

- ACCOUNT NUMBER IS CORRECT
- JOB ORDER NUMBER IS CORRECT
- INSUFFICIENT FUNDS
- PRIOR REFERENCE IS CORRECT
- VENDOR NUMBER IS CORRECT
- SUFFICIENT FUNDS
- OVERRIDE IS AUTHORIZED

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**

*Nina D. Field*  
Signature

December 10, 2018  
Date

APPROVING OFFICIAL:  
**HELEN NISHIHARA - AUTHORIZED BOARD MEMBER**

*H. Nishihara*  
Signature

December 10, 2018  
Date

CERTIFICATION OF FUNDS AVAILABLE  
**HELEN NISHIHARA - AUTHORIZED BOARD MEMBER**

*H. Nishihara*  
Signature

December 10, 2018  
Date

\_\_\_\_\_  
Signature Date



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

December 10, 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 December 2018 Part 2 and corresponding invoices for the drawdown of funds under the FY2019 budget approved by the Legislature.

Sincerely,

A handwritten signature in black ink, appearing to read "Helen Nishihira".

Helen Nishihira  
iLearn Academy Charter School  
Authorized Board Member

# iLearn

**ACADEMY CHARTER SCHOOL**

The logo for iLearn Academy Charter School features the word "iLearn" in a large, bold, sans-serif font. To the right of the text is a stylized graphic consisting of three overlapping hexagons, with the central one being white and the others being black. Below the main text, the words "ACADEMY CHARTER SCHOOL" are written in a smaller, bold, sans-serif font.

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

December 10, 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

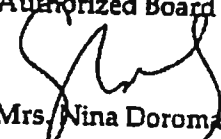
Mrs. Nina Doromal Field  
Business Manager, iLearn Academy Charter School

Re: INVOICES  
Please see attached copy of the invoices:  
1) Curriculum (NearPod Inc)  
2) Curriculum (IXL Learning)

If you have any questions, please contact us via email at [hnishihira@ilearnguam.org](mailto:hnishihira@ilearnguam.org) or [nfield@ilearnguam.org](mailto: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  
December 2018 Allotment Request Part 2

INVOICE: ILACS FY 2018-12-2018

AUTHORITY: P.L. 34-116, Chapter II, Section 2

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.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
Curriculum (NearPod Inc)		\$ 4,501
Curriculum (IXL Learning)		\$ 30,375
<b>ALLOTMENT REQUEST:</b>		<b>\$ 34,876</b>

**iLearn Academy Charter School**  
**BOARD OF TRUSTEES RESOLUTION NO. 2018-03**  
**Adoption of Set Curriculum**

WHEREAS, iLearn Academy Charter School's Board of Trustee has recognizes a well structured curriculum is essential for the distinct programs that make up iLearn; and

WHEREAS, these curriculum must be specific to and in support of Science, Technology, Engineering, and Math; and

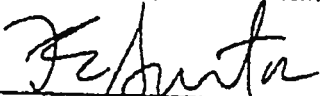
WHEREAS, these curriculum must be access ble via the internet to allow access to educational materials on and off-campus; and


WHEREAS, these curriculum must be compatible to all working digital devices established by iLearn Academy Charter School to bring uniformity in all academic activities across grade levels;

NOW, BE IT THEREFORE RESOLVED, that the Board of Trustees appoint Helen Nishihara as the Board's authorized representative to enter into a binding legal agreement with a financial institution or a private organization in regards a line of credit.

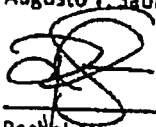
Therefore, let it be resolved that the iLearn Academy Charter School Board of Trustee, approves and supports the adoption of the following curriculum and support applications for SY18-19 through SY2023-24.


ELA – McGraw Hill's Reading Wonders, Achieve 3000, Smarty Ants, and IXL  
Math – McGraw Hill's My Math to transition to McGraw Hill's Red Bird, and IXL  
Science – Amplified Science, Achieve 3000, Nearpod  
Social Studies – McGraw Hill's Social Studies, Achieve 3000, and Nearpod  
Platform that supports all content area – Nearpod and Google Classroom

  
Francis Santos – Chairman

  
Augusto T. Sabian, Jr. – Treasurer

 10/29/2018  
Helen Nishihara – Secretary

 10/29/2018  
Rachel Arquero – Member

  
Neil Pineda - Member

NEARPOD SOLE SOURCE LETTER



11/19/2018

To Whom It May Concern:

This letter is to confirm that as of the date on this letter, Nearpod, Inc., is the Sole Source for Nearpod School and District Edition software licenses in Guam. Any other providers who may attempt to quote or sell Nearpod School or District Edition software licenses in Guam, are not authorized partners, they are resellers.

If you have any questions about Nearpod software, or require additional information, please email: [support@nearpod.com](mailto:support@nearpod.com)

Best regards,

A handwritten signature in black ink, appearing to read "Felipe Sommer".

Felipe Sommer

President

Office 305.677.5030 ext. 2202

email [sommerf@nearpod.com](mailto:sommerf@nearpod.com)

18305 Biscayne Blvd. Suite 301  
Aventura, FL 33160

P 305.677 5030 F305 655 1999  
Website [www.nearpod.com](http://www.nearpod.com)



PO Box 8445 Tamuning, GU 96931 Tel: (671) 989-3789 Email: admin@ilearnguam.org

## MEMO

November 19, 2018

To: Florence Formoso, iLACS Procurement Officer  
Nina Field, iLACS Business Manager  
GDOE IAO

Re: Purchase of Supplement Curriculum

Hafa Adai;

This is to inform you that the Board of Trustees had passed a resolution to adopt the following curriculum and supplement curriculum: McGraw Hill, Amplify Science, Achieve 3000, Nearpod, IXL Learning, and Google Classroom. This letter is a written determination for the supplemental curriculum, Nearpod. Please expedite the acquisition of this curriculum as the pilot program has already expired.

**Basis for selection:** This supplemental curriculum supports the activities and mission of iLearn Academy Charter School. Teachers piloted this program SY2017-18 and have voted to accept this supplemental curriculum into their daily lesson plans.

**Selection of vendors:** This digital material is proprietary and Nearpod Inc is the sole source for this product. No other vendors carry this specific programs/curriculum/supplemental curriculum other than the manufacturer/company. Attached is sole sour letter from Nearpod.

Please accept this letter of determination to purchase this curriculum/supplemental curriculum through the respective vendors.

Sincerely,

  
iLACS Chief Operations Officer  
Board of Trustee, Secretary

Nearpod Inc  
18305 Biscayne Blvd Suite 301  
Aventura, FL 33160  
1-855-NEARPOD

# Invoice



**BILL TO**  
iLearn Academy Charter School  
PO BOX 8445  
DEDEDO, 96931 GUAM

**SHIP TO**  
iLearn Academy Charter School  
PO BOX 8445  
DEDEDO, 96931 GUAM

INVOICE #	DATE	TOTAL DUE	ENCLOSED
13623	11/19/18	USD \$4,501 00	

P.O. NUMBER

SALES REP  
Fanny Gluffani

ACTIVITY

Service New Sales  
Nearpod School Edition License  
\*Includes Premium  
\*Valid from 08/01/2018 to 07/31/2019

AMOUNT

\$4,501.00

BALANCE DUE **USD\$4,501.00**

Payment Options

(1) CHECKS

PAYABLE TO NEARPOD, INC ATTN Accounts Receivable 18305 Biscayne Blvd Suite 301 Aventura, FL 33160

(2) CREDIT CARDS:

CALL US AT 305-677-5030 EXT 2239 (Mon-Fri 8am-5pm EST) OR EMAIL FINANCE@NEARPOD.COM

(3) ACH (DOMESTIC PAYMENTS ONLY)

BANK OF AMERICA: 18305 BISCAYNE BLVD, AVENTURA, FL 33160  
COMPANY NAME: NEARPOD INC  
ACCOUNT NUMBER: 898080523340  
ROUTING# 063100277 (electronic)

(4) WIRE TRANSFERS (INTERNATIONAL PAYMENTS ONLY)

BANK OF AMERICA 18305 BISCAYNE BLVD, AVENTURA FL 33160  
COMPANY NAME: NEARPOD INC  
ACCOUNT NUMBER: 898080523340  
SWIFT CODE: BOFAUS3N

\*Please reference the Invoice number on all payment submissions\*

\*NEED A PO NUMBER TO BE DISPLAYED ON THE INVOICE? FAX IT TO 305-655-1999, EMAIL SUPPORT@NEARPOD.COM, OR MAIL IT TO ADDRESS ON HEADER \*

**iLearn Academy Charter School**  
**BOARD OF TRUSTEES RESOLUTION NO. 2018-03**  
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WHEREAS, these curriculum must be specific to and in support of Science, Technology, Engineering, and Math; and

WHEREAS, these curriculum must be accessible via the internet to allow access to educational materials on and off-campus; and


WHEREAS, these curriculum must be compatible to all working digital devices established by iLearn Academy Charter School to bring uniformity in all academic activities across grade levels;

NOW, BE IT THEREFORE RESOLVED, that the Board of Trustees appoint Helen Nishihara as the Board's authorized representative to enter into a binding legal agreement with a financial institution or a private organization in regards a line of credit

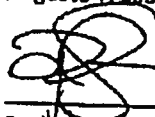
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Social Studies – McGraw Hill's Social Studies, Achieve 3000, and Nearpod  
Platform that supports all content area – Nearpod and Google Classroom

  
\_\_\_\_\_  
Francis Santos – Chairman

  
\_\_\_\_\_  
Augusto T. Sablan, Jr. – Treasurer

 10/29/2018  
\_\_\_\_\_  
Helen Nishihara – Secretary

 10/29/2018  
\_\_\_\_\_  
Rachel Alquero – Member

  
\_\_\_\_\_  
Neil Pineda - Member



777 Mariners Island Blvd. Suite 650, San Mateo, CA 94404  
(650) 372-4040 Main • (650) 372-4072 Fax  
Federal Tax ID: 94-3321802

November 13, 2018

iLearn Academy Charter School  
PO Box 10168  
Tamuning, Guam 96931

To Whom It May Concern,

This letter is to confirm that Quia Web and IXL Math as well as all of its associated components are single source products, sold by Quia Corporation, San Mateo, CA. These programs must be purchased directly by institutions from Quia/IXL Corporation. There are no agents or dealers authorized to represent this product. Quia/IXL Corporation is the publisher, producer, copyright holder and manufacturer of IXL Math and Quia Web.

If you desire additional information, don't hesitate to contact us at 650-372-4040 or visit our Web site at [www.ixl.com](http://www.ixl.com) or [www.quia.com](http://www.quia.com). Thank you for your interest in our products.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy Lee", written in a cursive style.

Timothy Lee  
Sr. Billing Specialist



PO Box 8445 Tamuning, GU 96931 Tel: (671) 989-3789 Email: [admin@ilearnguam.org](mailto:admin@ilearnguam.org)

## MEMO

November 20, 2018

To: Florence Formoso, iLACS Procurement Officer  
Nina Field, iLACS Business Manager  
GDOE IAO

Re: Purchase of Supplement Curriculum

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**Basis for selection:** This supplemental curriculum is supported and is in line with the fulfillment of the mission and vision of iLearn Academy Charter School. Teachers piloted this program SY2017-18 and have voted to accept this supplemental curriculum.

**Selection of vendors:** This digital material is proprietary and Quia/IXL Learning is the sole source for this product. No other vendors carry this specific programs/curriculum/supplemental curriculum other than the manufacturer/company. Attached is sole sour letter from Quia/IXL Learning.

Please accept this letter of determination to purchase this curriculum/supplemental curriculum through the respective vendors.

Sincerely,

  
*iLACS Chief Operations Officer  
Board of Trustee, Secretary*





777 Mariners Island Blvd.  
Suite 600  
San Mateo, CA 94404  
Tel: 650-372-4040  
Fax: 650-372-4072

# Invoice

Date	Invoice #
11/21/2018	S340639

Bill To
iLearn Academy Charter School PO Box 8445 Tamuning GU 96931 Guam

Ship To
iLearn Academy Charter School PO Box 10168 Tamuning GU 96931 Guam

Terms	PO #
Due on receipt	ILACS2018-1029

Description	Qty	Rate	Amount
3 Year IXL Site License	1	30,375.00	30,375.00

Please make all checks payable to IXL Learning. Please return one copy of invoice with payment.	<b>Total</b>	<b>\$30,375.00</b>
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