



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

**DEPARTMENT OF  
EDUCATION  
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913

Telephone: (671) 300-1336

Fax: (671) 472-5001

Email: [iao@gdoe.net](mailto:iao@gdoe.net)

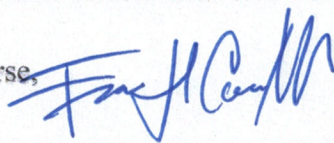


**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

May 9, 2017

**MEMORANDUM**

To: Christopher Anderson,  
Deputy Superintendent of Assessment and Accountability

From: Franklin Cooper-Nurse,  
Chief Auditor 

Subject: Foundation for Public Education Grants 2<sup>nd</sup> Quarter Validation

Hafa Adai,

The Internal Audit Office (IAO) completed its review of the Foundation for Public Education Inc.'s (Foundation) grant awards for the months of January to March 2017. During fiscal year (FY) 2017 2<sup>nd</sup> quarter, H.B. Price Elementary School (HB PES) expended \$134.55, Inarajan Middle School (IMS) expended \$721.47, and L.P. Untalan Middle School (LPUMS) expended \$1,259.05 for a total of \$2,115.07. Please see attached for details.

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 [ftcooper-nurse@gdoe.net](mailto:ftcooper-nurse@gdoe.net).



**Guam Department of Education  
Internal Audit Office  
Foundation Grant Validation Report  
For the Period of 2<sup>nd</sup> Quarter (January – March 2017)**

**Purpose:** To validate the Foundation grants disbursements.

**Source:** MUNIS – Cash Balances  
Deputy Superintendent of Assessment and Accountability's Website:  
<https://sites.google.com/a/gdoe.net/deputy-superintendent-of-assessment-accountability/ffpe-grants>

**Prepared by:** Leana Willess, Auditor, Guam Department of Education (GDOE)

**Approved by:** Franklin Cooper-Nurse, Chief Auditor, GDOE

**2<sup>nd</sup> Quarter:** As of January 1, 2017, beginning grant balance was \$49,007.38. Expenditures totaled \$2,115.07, of which:

- HBPES expended \$134.55 to purchase nine headphones to facilitate Achieve 3000 activities. See attachment 1. Grant balance as of March 31, 2017 is \$0.45.
- IMS expended \$721.47 to reimburse Mark Olin for the purchase of art supplies and Aquaponics supplies and equipment. See attachments 2 – 12.
- LPUMS expended \$1,259.05 to purchase supplies and materials for Aquaponics projects for Science classes. Of the \$1,259.05, \$257.27 was a correction entry for a 1<sup>st</sup> quarter expenditure which was erroneously disbursed from the Admin General account. See attachments 13 – 17.
  - This \$257.27 was disbursed from Munis for supplies based on the initial quote provided by Home Depot. However, the actual cost charged by Home Depot was \$258.81. The \$1.54 difference was reimbursed by Home Depot in cash. LPUMS entered the reimbursement as a receipt in Munis. As a result, the \$257.27 disbursement was decreased by the \$1.54 receipt for a total of \$255.73.
    - To correct this, LPUMS must disburse \$1.54 from Munis. If corrected, the disbursement for this transaction should equal \$258.81 or \$257.27+\$1.54, the actual charge by Home Depot.



- No FY 2017 2nd quarter reports were submitted and no entries were posted in Munis by George Washington High School (GWHS) and Okkodo High School (OHS).
  - GWHS's grant balance was erroneously posted in their Admin General account. The school was given a notice to utilize the Foundation Grant account created.

**TABLE 1: FY 2017 2<sup>nd</sup> Quarter Foundation Grant Award Balances**

Recipient Schools	Grant Balance - Jan. 1, 2016 (A)	Encumbrances (B)	Expenditures (C.)	Grant Balance - March 31, 2017 (A-B-C) (D)
HB PES	\$ 135.00	\$ -	\$ 134.55	\$ 0.45
IMS	\$ 7,474.87	\$ -	\$ 721.47	\$ 6,753.40
LPUMS	\$ 1,418.18	\$ -	\$ 1,259.05	\$ 159.13
GWHS	\$ 333.33	\$ -	\$ -	\$ 333.33
OHS	\$ 39,646.00	\$ -	\$ -	\$ 39,646.00
Totals	\$ 49,007.38	\$ -	\$ 2,115.07	\$ 46,892.31

The IAO will validate the recipient schools' Foundation Grant sub-account under their Trust and Agency Fund every quarter and will audit the account as part of the Non-Appropriated Funds annual audit.

The schools applied for the grants and are required to submit quarterly reports of their activities, progress in meeting their grant objectives, and account balances. The next reporting period will be April 1 to June 30, 2017. The deadline for submission of FY 2017 3<sup>rd</sup> quarter reports from grant recipient schools will be July 10, 2017.



May 9, 2017

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**Attachment 1: Megabyte Sales Receipt No. 37621**

# MEGAbyte

Computer Services and Sales Center

720 South Marine Corps Drive Tamuning, Guam 96913  
 Tel: (671) 649-9638 Fax: (671) 649-7458  
 email: sales@guambyte.com

**Sales Receipt**

Date	Sale No.
12/21/2016	37621

Sold To
PRICE ELEMENTARY SCHOOL C/O CHARLEENA YANGER

Ship To

	Rep	Payment Num	Payment Method	Due Date	Account #	Items Rcvd By
	KM	1197	Check	12/21/2016		
Item	Description			Qty	Rate	Amount
SPK-INTRO-BLU...	JLab Intro On-Ear Stereo Headphones w/Inline Microphone, Track Controls & Tangle-Free Flat Cable (Blue)			9	14.95	134.55
ITEMS RECEIVED IN GOOD CONDITION BY:					<b>Total</b>  \$134.55	
DATE:						
NOTE: ALL SALES FINAL. NO RETURNS on opened software, ink products or after 30 days from invoice date. ALL returns are subject to 20% re-stocking fee, for store credit only and MUST be accompanied by the original invoice. Defective items will be replaced with the same or like item. Checks returned NSF by the bank will be assessed a \$50 charge per check. By Signing above, the customer agrees to these terms.						



Attachment 2: Mark Olin Voucher Request

**INARAJAN MIDDLE SCHOOL  
SCHOOL YEAR 2016 ~ 2017**

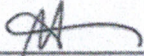
**VOUCHER (Other Than Student Organization)**

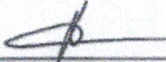
School:	<u>Inarajan Middle School</u>
Name/Club Number of Organization:	<u>Education Foundation Grant</u>
Pay To The Order Of:	<u>Mark Olin / Mark A. Olin</u>
In The Sum Of:	<u>Four hundred nine Dollars &amp; 87/100 —</u>
	<small>WORD FORM</small> <u>\$ 409.87</u> <small>STANDARD FORM</small>

**EXPLANATION:**

Purchase of supplies and equipment  
for Aquaponics program.

\* Approved by : Mr. M. Meno.

  
 School Treasurer

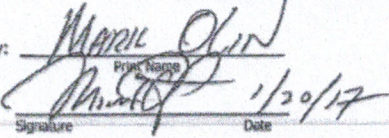
  
 Activity Sponsor

for [Signature]  
 Approved: Principal, Michael G. Meno

01/11/17  
 Date

Check Prepared By: Audilia Changuel / AO  
Name & Title

Check/Voucher #: 305      Date of Issuance: 1/20/17

Check Received By: Mark Olin  
Print Name  
  
Signature      1/20/17  
Date

M-AO

K-AO

25



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**Attachment 3: ERC Trading Receipt No. 590743 and Benson Receipt No. 09642**

ERC TRADING INC  
PO BOX 24098  
BARRIGADA, GU 96921  
Phone #: (671)734-7789  
Fax #: (671)734-7788

INVOICE # 590743      DATE 11/25/2016  
CLERK BS      TIME 1:01:07 PM  
SOLD TO Cash Sale-2

PRODUCT NUMBER	QTY	TOTAL
GMC10L	1	\$20.00
PLANTIT CLAY		
PEBBELS 10L		
SUBTOTAL		\$20.00
Tax		\$0.00
TOTAL		\$20.00
Pmt Cash-2		\$20.00
CHANGE		\$0.00
AMT TENDERED		\$20.00

THANK YOU FOR SHOPPING ERC!  
NO RETURN OR EXCHANGE ON ELECTRICAL PARTS.  
10% FOR RETURNS WITHIN 7 DAYS  
20% FOR RETURNS ON MACHINES WITHIN 7 DAYS  
NO RETURN OR EXCHANGE ON OPEN TARPS  
ALL CANOPY SHELTERS ARE CONSIDERED TEMPORARY STRUCTURES AND ARE NOT DESIGNED TO WITHSTAND HEAVY WINDS WHEN HEAVY WINDS ARE EXPECTED THE TARP MUST BE REMOVED. ALL CANOPIES MUST BE SECURELY ANCHORED. FAILURE TO ANCHOR IS UNSAFE AND MAY LEAD TO PROPERTY DAMAGE. ERC TRADING INC. SPECIFICALLY MAKES NO WARRANTY WITH RESPECT TO DAMAGES CAUSED BY NATURE FORCES SUCH AS WIND AND RAIN NOR DOES IT WARRANTY ACCIDENTAL OR DELIBERATE DAMAGE RESULTING FROM PRODUCT USE. ERC TRADING INC. TAKES NO RESPONSIBILITY FOR ANY DAMAGE CAUSED TO THE FRAME WORK CAUSED BY HANGING OR EXCESS WEIGHT ADDED TO THE FRAME OR STRUCTURE

**Benson**  
A Terry Group

10/09/16 10:34AM MMA 570 SALE

806007	2 EA	1.29 EA *N
PVC SCH80 ELBOW 90x3/4"		2.58
801101	1 EA	2.29 EA *N
PVC SCH80 RED TEE 3/4x3/4x1/2		2.29
00720	1 EA	8.30 EA *N
3/4" x 20' PVC PIPE SCH 80		8.30
2008650	4 EA	.10 EA *N
10x50 NYLON WALL ANCHORS		.40
231680	2 EA	1.99 EA *N
*ZN EYE SCREW #2		3.98
357162	1 EA	2.79 EA *N
*5/16x4 MASONRY BIT		2.79
SUB-TOTAL:\$	20.34	TAX:\$ .00
		TOTAL:\$ 20.34
CASH TEND:	21.00	CHANGE: .66



==>> JRNL#C09642 <<==  
CUST NO:#1  
Customer Copy

THANK YOU FOR SHOPPING AT  
**BENSON GUAM ENTERPRISES, INC.**  
779 ROUTE 8  
HAGATNA, GUAM 96910  
Tel: (671) 477-7562 Fax: (671) 477-3736  
email: benson@bensonguam.com  
www.bensonguam.com



## Attachment 4: ERC Trading Invoice No. 588083

ERC TRADING INC.  
PO BOX 398  
Baker, Alaska 99574  
Phone # (907) 744-7754  
Fax # (907) 734-1889

INVOICE # 588083      DATE 10/4/2016  
CLERK'S      TIME 4:17:50 PM

SOLD TO: CASE Sale-2

PRODUCT NUMBER	QTY	TOTAL
304729	2	\$17.98
TRAY		
181135	2	\$47.98
GRODAN SECT A FRK		
PLUG		
SUBTOTAL		\$65.96
Tax		\$0.40
TOTAL		\$66.36
* Paid Credit Card #2		\$66.36
CHANGE		\$0.00
* AMT TENDERED		\$66.36

THANK YOU FOR SHOPPING WITH  
NO REFUND OR EXCHANGE ON ELECTRICAL  
ITEMS  
NO RETURN IS WITHIN 7 DAYS  
NO RETURN ON MACHINES WITHIN 7  
DAYS  
NO RETURN OR EXCHANGE ON OPEN FLAME  
PROPANE SHELTERS ARE CONSIDERED  
TEMPORARY STRUCTURES AND ARE NOT  
DESIGNED TO WITHSTAND HEAVY WINDS  
IN HEAVY WINDS ARE EXPECTED THE TANKS  
MUST BE REMOVED ALL TANKS MUST BE  
SECURELY ANCHORED FAILURE TO ANCHOR  
IS UNSAFE AND MAY LEAD TO PROPERLY  
DAMAGE ERC TRADING INC. SPECIFICALLY  
MAKES NO WARRANTY WITH RESPECT TO  
DAMAGES CAUSED BY NATURAL FORCES SUCH  
AS WIND AND RAIN HOWEVERS IT WARRANTS  
ACCIDENTAL OR DELIBERATE DAMAGE  
RESULTING FROM PRODUCT USE ERC  
TRADING INC. TAKES NO RESPONSIBILITY FOR  
ANY DAMAGE CAUSED TO THE FRAME WORK  
CAUSED BY HANGING OR EXCESS WEIGHT  
ADDED TO THE FRAME OR STRUCTURE

Sorted  
Up

ERC TRADING INC.  
PO BOX 398  
Baker, Alaska 99574  
Phone # (907) 744-7754  
Fax # (907) 734-1889

ERC TRADING INC.  
PO BOX 398  
Baker, Alaska 99574  
Phone # (907) 744-7754  
Fax # (907) 734-1889

Sale

ERC TRADING INC.  
PO BOX 398  
Baker, Alaska 99574  
Phone # (907) 744-7754  
Fax # (907) 734-1889

ERC TRADING INC.  
PO BOX 398  
Baker, Alaska 99574  
Phone # (907) 744-7754  
Fax # (907) 734-1889

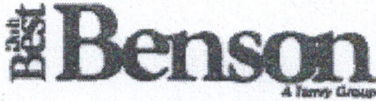
ERC TRADING INC.  
PO BOX 398  
Baker, Alaska 99574  
Phone # (907) 744-7754  
Fax # (907) 734-1889



May 9, 2017

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## Attachment 5: Benson Receipt No. 20806 and 13743



10/26/16 4:55PM AM 569 SALE

702742	1 EA	\$11.99	EA *N
*5/8"X25' 3V VINYL HOSE \$11.99			
466271	1 EA	\$4.99	EA *N
*1/2IDX1/2ID HOSE BARB \$4.99			
731997	1 EA	\$1.49	EA N
*HOSE SHUTOFF \$1.49			
Sub-TOTAL: \$		18.47	TAX: \$ .00
		TOTAL: \$	18.47
BC AMT:			18.47

BK CARD#: XXXXXX XXXXX6266  
 MID: 542929801670860  
 AUTH: 055610 AMT: 18.47  
 Host reference #:220806 Bal#0000

TID: 00431794

SWIPED  
 CARD TYPE: VISA EXPR: XXXX  
 TxnID/VaCode: 073417

Bank card USD\$ 18.47

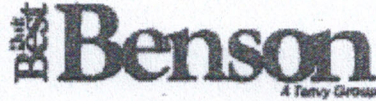


==> JRNLC20806  
 CUST NO: \*2751

THANK YOU FRANCES OLIN  
 FOR YOUR PATRONAGE  
 CLUB ORD NO: 2516001709  
 Previous Balance: 253

*Frances E. Olin*

Name: X  
 I agree to pay above total amount  
 according to card issuer agreement  
 (merchant agreement if credit voucher)  
 Acct: OLIN, FRANCES E.



10/16/16 9:13AM LS 564 SALE

705464	15 LF	\$1.29	LF *N
*#12 STL JACK CHAIN (100') \$19.35			
714305	4 EA	.36	EA QN
*TAPCON MMH 1/4x1-3/4" \$1.44			
4/EACH- \$.36 per EA			
510138	2 EA	.99	EA *N
*STRAP EMT 1-1/2" Z-HOLE \$1.98			
SUB-TOTAL: \$		22.77	TAX: \$ .00
		TOTAL: \$	22.77
BC AMT:			22.77

BK CARD#: XXXXXX XXXXX3105  
 MID: 542929801670860  
 AUTH: 411805 AMT: 22.77  
 Host reference #:213743 Bal#0000

TID: 00431794

SWIPED  
 CARD TYPE: VISA EXPR: XXXX  
 TxnID/VaCode: 071584

Bank card USD\$ 22.77



==> JRNLC13743  
 CUST NO: \*1

THANK YOU E OLIN/FRANCES  
 FOR YOUR PATRONAGE

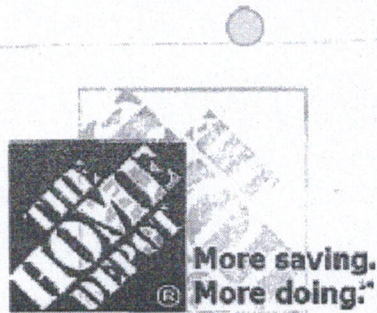
*Frances E. Olin*

Name: X  
 I agree to pay above total amount  
 according to card issuer agreement  
 (merchant agreement if credit voucher)  
 Acct: CASH CUSTOMER

Customer Copy



## Attachment 6: Home Depot Receipt No. 38194 and 02646



295 CHALAN PASAHERU  
TAMUNING, GU 96913 (671)6480440

1710 00022 38194 01/06/17 12:42 PM  
CASHIER ALEXANDRA

052309720264 AUTO STOP <A> <M> 29.98  
BECKETT FTN PMP-AUTO STP 130-170 GFH  
MAX REFUND VALUE \$26.98  
-----10% Off Military Discount-----  
29.98 Military Discount (Pilot) -3.00  
MUST RETURN ALL ITEMS FOR A FULL REFUND

SUBTOTAL 26.98  
SALES TAX 0.00  
TOTAL \$26.98

XXXXXXXXXXXX137 VISA

USD\$ 26.98

AUTH CODE 093310/7220505

TA

Chip Read

VISA CREDIT

AID A0000000031010

TVR 0080008000

IAD 06010A03508002

TSI F000

ARC 00

<M> = Military Appreciation



1710 22 38194 01/06/2017 6793

RETURN POLICY DEFINITIONS  
POLICY ID DAYS POLICY EXPIRES ON  
A 1 90 04/06/2017

THE HOME DEPOT RESERVES THE RIGHT TO  
LIMIT / DENY RETURNS. PLEASE SEE THE  
RETURN POLICY SIGN IN STORES FOR  
DETAILS.

GUARANTEED LOW PRICES  
LOOK FOR HUNDREDS OF  
LOWER PRICES STOREWIDE

ENTER FOR A CHANCE  
TO WIN A \$5,000  
HOME DEPOT GIFT CARD!

Tell us about your store visit!  
Complete our short survey and  
enter for a chance to win at:

[www.homedepot.com/survey](http://www.homedepot.com/survey)

PARTICIPE EN UNA  
OPORTUNIDAD DE GANAR  
UNA TARJETA DE  
REGALO DE THD  
DE \$5,000!



295 CHALAN PASAHERU  
TAMUNING, GU 96913 (671)6480440

1710 00022 02646 11/25/16 12:36 PM  
CASHIER VERNON

033349050498 JIFFY 36 PGH <A> 4.98  
JIFFY 36 PEAT PELLET GREENHOUSE  
011192461531 COLLARDSGAC <A>  
COLLARDS GA SOUTHERN CREOLE  
291.58 3.16

SUBTOTAL 8.14  
SALES TAX 0.00  
TOTAL \$8.14  
CASH 20.00  
CHANGE DUE 11.86



1710 22 02646 11/25/2016 5405

RETURN POLICY DEFINITIONS  
POLICY ID DAYS POLICY EXPIRES ON  
A 1 90 02/23/2017  
THE HOME DEPOT RESERVES THE RIGHT TO  
LIMIT / DENY RETURNS. PLEASE SEE THE  
RETURN POLICY SIGN IN STORES FOR  
DETAILS.

GUARANTEED LOW PRICES  
LOOK FOR HUNDREDS OF  
LOWER PRICES STOREWIDE

ENTER FOR A CHANCE  
TO WIN A \$5,000  
HOME DEPOT GIFT CARD!

Tell us about your store visit!  
Complete our short survey and  
enter for a chance to win at:

[www.homedepot.com/survey](http://www.homedepot.com/survey)

PARTICIPE EN UNA  
OPORTUNIDAD DE GANAR  
UNA TARJETA DE  
REGALO DE THD  
DE \$5,000!

Comparte Su Opinión! Complete la breve  
encuesta sobre su visita a la tienda y  
tenga la oportunidad de ganar en:

[www.homedepot.com/survey](http://www.homedepot.com/survey)

User ID:  
HLJ 7291 5603

Password:  
16575 5581



May 9, 2017

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## Attachment 7: Benson Invoice No. 06297

**Benson**

P.O. Box 6157, Tamuning, GU 96931-6157

779 Route 8, Hagatna, GU 96910

Tel: 671-477-7562 Fax: 671-477-3736

email: benson@bensonguam.com www.bensonguam.com

A LATE PAYMENT CHARGE OF 1-1/2% / MONTH  
WILL BE CHARGED AGAINST PAST DUE BALANCE

PAGE NO 1

**Doit  
Best**

Customer No.	Job No.	Purchase Order No.	Reference	Terms	Clerk	Date	Time
*2751				CASH/CHECK/BANKCARD	NPG	10/ 3/16	4:15

Bold To  
OLIN, FRANCES E.

Bold To  
OLIN, FRANCES E.  
P.O. BOX 170280  
INARAJAN GU

DUE DATE: 10/ 4/16

TERM#569

DOC# C06297



\*\*\*\*\*

\* INVOICE \*

\*\*\*\*\*

TAX : 001 DEFAULT TAX CODE - CA

SHIPPED	ORDERED	UM	SKU	DESCRIPTION	SOQ	UNITS	PRICE/PER UNIT	EXTENSION
		EA	00520-10	1/2" X 10" PVC PIPE SCH 40		4	4.15 /EA	16.60 *N
1		EA	437334	*1/2" CELCON NOSE BIBB		1	3.49 /EA	3.49 *N
1		EA	458511	*WET SET CEMENT 1/4PINT		1	3.99 /EA	3.99 *N
1		EA	450707	*1/2X260 PTFE TAPE		1	.99 /EA	.99 *N
4		EA	829005	PVC SCH80 COUPLING 1/2"		4	1.65 /EA	6.60 *N
3		EA	806005	PVC SCH80 ELBOW 90x1/2		3	.99 /EA	2.97 *N
1		EA	901005	PVC TEE SCH80 1/2"		1	2.15 /EA	2.15 *N
MID:542329801670860				APP:09034C	XR:206297	36.79	TAXABLE	0.00
				** PAYMENT RECEIVED **			NON-TAXABLE	36.79
				** PAID IN FULL **			SUBTOTAL	36.79
				CLUB#2516001789				
				BANKCARD PAYMENT		36.79	TAX AMOUNT	0.00
				BKCRD#XXXXXXXXXXXX0137			TOTAL AMOUNT	36.79

X  Print Name  
X  Received By

NO RETURNS / NO EXCHANGE AFTER (7) DAYS  
ALL SALES FINAL / 20% RESTOCKING FEE

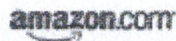
BENSON



**Attachment 8: Amazon Order No. 102-4956660-2720200**

Amazon.com - Order 102-4956660-2720200

Page 1 of 1



**Final Details for Order #102-4956660-2720200**

Print this page for your records.

Order Placed: October 8, 2016

Amazon.com order number: 102-4956660-2720200

Order Total: \$95.73

**Shipped on October 10, 2016**

**Items Ordered**

1 of: T5 Grow Light (4ft 4lamps) DL844s Ho Fluorescent Hydroponic Fixture **Price**  
\$79.99

Bloom Veg Daisy Chain with Bulbs

Sold by: BrightFuture (seller profile)

Condition: New

Brand New, Never been used.

**Shipping Address:**

Mark Olin

P.O. Box 170283

Inarajan, GUAM 96917

United States

Item(s) Subtotal: \$79.99

Shipping & Handling: \$15.74

Total before tax: \$95.73

Sales Tax: \$0.00

**Shipping Speed:**

Standard Shipping

**Total for This Shipment: \$95.73**

**Payment information**

**Payment Method:**

Visa | Last digits: 8286

Item(s) Subtotal: \$79.99

Shipping & Handling: \$15.74

**Billing address**

Fran Olin

P.O. Box 170283

Inarajan, GU 96917-0283

Guam

Total before tax: \$95.73

Estimated tax to be collected: \$0.00

**Grand Total: \$95.73**

**Credit Card transactions**

Visa ending in 8286: October 10, 2016: \$95.73

To view the status of your order, return to [Order Summary](#).



**Attachment 9: Amazon Order No. 110-0800128-2835464**

Amazon.com - Order 110-0800128-2835464

Page 1 of 1

amazon.com

**Final Details for Order #110-0800128-2835464**

Print this page for your records.

**Order Placed:** September 28, 2016

**Amazon.com order number:** 110-0800128-2835464

**Order Total:** \$94.69

**Shipped on September 28, 2016**

**Items Ordered**

1 of: T5 Grow Light (4ft 4lamps) DL844s Ho Fluorescent Hydroponic Fixture **Price**  
Bloom Veg Daisy Chain with Bulbs **\$78.95**

Sold by: BrightFuture ([seller profile](#))

Condition: New  
Brand New, Never been used.

**Shipping Address:**

Mark Olin  
P.O. Box 170283  
Inarajan, GUAM 96917  
United States

Item(s) Subtotal: \$78.95  
Shipping & Handling: \$15.74

Total before tax: \$94.69  
Sales Tax: \$0.00

**Shipping Speed:**

Standard Shipping

**Total for This Shipment: \$94.69**

**Payment Information**

**Payment Method:**

Visa | Last digits: 0137

Item(s) Subtotal: \$78.95  
Shipping & Handling: \$15.74

**Billing address**

Mark Olin  
P.O. Box 170283  
Inarajan, GUAM 96917  
United States

Total before tax: \$94.69  
Estimated tax to be collected: \$0.00

**Grand Total: \$94.69**

**Credit Card transactions**

Visa ending in 0137: September 28, 2016: \$94.69

To view the status of your order, return to [Order Summary](#).



May 9, 2017

Page 13 of 20

**Attachment 10: Standard Office Supply Sales Receipt No. 87817**Printed: 2/8/2017 4:26:22 PM  
Store: 1**Sales Receipt #87817**2/8/2017  
Cashier: Hima  
Page 1**standard office supplies****Standard Office Supplies**654 S Marine Corps Dr  
Barrigada GU 96913  
Phone: (671) 646-4825  
Fax: (671) 646-7757Bill To: Acct. #80010 GPSS  
Inarajan Middle School  
POB DE  
Hagatna, GU 96932

Lookup	Item Name	Attribute	Size	Orig Price	Disc %	Price	Qty	Ext Price
	30X40 Illustration Board Cold P			\$13.65	20%	\$10.92	8	\$87.36
PEN-PH-N-25	25 regular size Oil Pastels		each	\$7.05	20%	\$5.64	3	\$16.92
ART-S8740-03	Rice Paper	9x12	100 sheets	\$15.00	20%	\$12.00	1	\$12.00
SPD-3600	Speedball Block Printing Ink	BLACK	8 OZ	\$16.60		\$16.60	1	\$16.60

Subtotal: \$132.88

**RECEIPT TOTAL: \$132.88**

Check: \$132.88 310

Print Name William T. Flores, Jr.

Total Sales Discounts: \$29.07

Total Deposit Taken: \$0.00

From Sales Order #8972

Merchandise may be returned or exchanged within 30 days of this receipt.

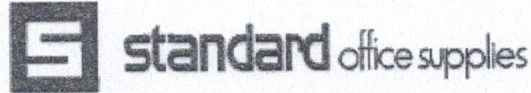


87817



May 9, 2017

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**Attachment 11: Standard Office Supply Sales Receipt No. 89046**Printed: 2/22/2017 4:37:02 PM  
Store 1**Sales Receipt #89046**2/22/2017  
Cashier: Polly  
Page 1**Standard Office Supplies**654 S Marine Corps Dr  
Barrigada GU 96913  
Phone: (671) 646-4825  
Fax: (671) 646-7757Bill To: Acct. #80010 GPSS  
Inarajan Middle School  
POB DE  
Hagatna, GU 96932

Lookup	Item Name	Attribute	Size	Orig Price	Disc %	Price	Qty	Ext Price
S1450.6	6" 45-90 Triangle			\$2.70		\$2.70	1	\$2.70
412	Ruler, T-Square	12"	each	\$3.50		\$3.50	2	\$7.00
688009	Clear Curve Lino		12x12	\$19.95		\$19.95	2	\$39.90
964 08-60	Triangle 30-60	6"	each	\$5.45		\$5.45	1	\$5.45
41229	6" Brayer			\$27.35		\$27.35	1	\$27.35
H4139	Red Baron Baren Heavy Duty			\$32.40		\$32.40	1	\$32.40

Subtotal: \$114.80

20 % Disc: - \$22.96

**RECEIPT TOTAL: \$91.84**

Check: \$91.84 312

Print Name William T. Flores Jr.

Total Sales Discounts: \$22.96

Total Deposit Taken: \$0.00

From Sales Order #8088


Merchandise may be returned or exchanged within 30 days of this receipt.



89046



**Attachment 12: Home Depot Quote No. H1710-57390 and Receipt No. 54481**



**QUOTE**  
Store 1710 GUAM - TAMUNING  
295 CHALAN PASAHERU  
TAMUNING, GU 96913

Phone: (671) 648-0440  
Salesperson: GNT4152  
Reviewer:

Page 1 of 2    **No. H1710-57390**

**SOLD TO**

<b>Name</b> FLORES WILLIAM		<b>Phone 1</b> (671) 686-0690	
<b>Address</b> LATER		<b>Phone 2</b>	
<b>Company Name</b>			
<b>City</b> TAMUNING	<b>Job Description</b> School		
<b>State</b> GU	<b>Zip</b> 96911	<b>Country</b> GUAM	

**QUOTE**

2017-02-04 19:06  
Prices Valid Thru: 02/04/2017

**CUSTOMER PICKUP #1    MERCHANDISE AND SERVICE SUMMARY**

REF # W04    SKU # 0000-515-654    Customer Pickup / Will Call

REF #	SKU	QTY	UM	DESCRIPTION	PI	TAX	PRICE EACH	EXTENSION
R01	0000-903-035	1.00	EA	FROG 36MM MULTI SURFACE	A	Y	\$8.98	\$8.98
R02	0000-335-508	2.00	EA	ZEP ORANGE HAND CLEANER 48OZ	A	Y	\$6.97	\$13.94
R03	0000-175-171	2.00	EA	23/32 4X8 RADIATA PINE PLYWOOD	A	Y	\$31.98	\$63.96
<b>MERCHANDISE TOTAL</b>								<b>\$86.88</b>

SCHEDULED PICKUP DATE: 02/11/2017

**END OF CUSTOMER PICKUP - REF #W04**

**TOTAL CHARGES OF ALL MERCHANDISE & SERVICES**

<b>Policy Id (PI):</b> A: 90 DAYS DEFAULT POLICY;	<b>ORDER TOTAL</b>	<b>\$86.88</b>
	<b>SALES TAX</b>	<b>\$0.00</b>
	<b>TOTAL</b>	<b>\$86.88</b>
	<b>BALANCE DUE</b>	<b>\$86.88</b>

The Home Depot reserves the right to limit / change returns. Please see the return policy sign in stores for details.

**END OF ORDER No. H1710-57390**


**\*\*\* CONTINUED ON NEXT PAGE \*\*\***

FOR WILL CALL  
MERCHANDISE PICK-UP  
PROCEED TO WILL CALL OR  
SERVICE DESK AREA  
(Pro Customers, Proceed To The Pro Desk)

Page 1 of 2    **No. H1710-57390**

Customer Copy

**More saving.  
More doing.**



295 CHALAN PASAHERU  
TAMUNING, GU 96913 167116480440

1710 00012 54481 02/09/17 04:48 PM  
CASHIER GEORGE

ORDER ID: H1710-57390  
RECALL AMOUNT

SUBTOTAL 86.88  
SALES TAX 0.00  
TOTAL 86.88  
CHECK 86.88

1710 12 54481 02/09/2017 4018

1710 12 54481 02/09/2017 4018

When you provide a check as payment, you authorize us to use the information from your check to process a one-time Electronic Funds Transfer (EFT) or draft drawn from your account, or process the payment as a check transaction. You also authorize us to process credit adjustments. If returned unpaid, you authorize us to collect your payment and the Return Fee amount below by EFT(s) or draft(s) from your account. If you are presenting a corporate check, you make these representations as an authorized corporate representative.

For inquiries, please call TeleCheck customer service at 1-888-812-9580.

**ELECTRONIC CHECK**  
RETURN FEE AMOUNT \$20.00  
Merchant ID 36361710  
MERCHANT ID 201702081648 1710 12 54481  
CHECK NUMBER 000308  
TRACE ID 140031000002827767164  
APPROVAL CODE 007388

**GUARANTEED LOW PRICES**  
LOOK FOR HUNDREDS OF LOWER PRICES STOREWIDE

**ENTER FOR A CHANCE TO WIN A \$5,000 HOME DEPOT GIFT CARD**



May 9, 2017

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**Attachment 13: Home Depot Quote No. H1710-37811****QUOTE**

Store 1710 GUAM - TAMUNING  
295 CHALAN PASAHERU  
TAMUNING, GU 96913

Phone: (671) 648-0440  
Salesperson: ATJ2MF  
Reviewer: GNT4152

Page 1 of 2 **No. H1710-37811**

<b>SOLD TO</b>	Name		Phone 1	
	<b>SCHOOL UNTALAN MIDDLE</b>		<b>(671) 735-3110</b>	
	Address		Phone 2	
	UNTALAN MIDDLE SCHOOL BARRIGADA			
	Company Name			
City		Job Description		
BARRIGADA		none		
State		Zip	County	
GU		96921	GUAM	

**QUOTE**

2016-10-26 15:14

Prices Valid Thru: 10/26/2016

**CUSTOMER PICKUP #1****MERCHANDISE AND SERVICE SUMMARY**

We reserve the right to limit the quantities of merchandise sold to customers

REF # W06 SKU # 0000-516-664 Customer Pickup / Will Call

**STOCK MERCHANDISE TO BE PICKED UP:**

REF #	SKU	QTY	UM	DESCRIPTION	PI	TAX	PRICE EACH	EXTENSION
R01	0000-193-844	1.00	EA	1-1/2" X 10" PVC40-DWV PE PIPE /	A	Y	\$7.70	\$7.70
R02	0000-193-712	6.00	EA	3/4" X 10" PVC40 PE PIPE /	A	Y	\$3.13	\$18.78
R03	0000-609-579	2.00	EA	1/2IN X 20FT REBAR GRADE 40 /	A	Y	\$7.47	\$14.94
R04	0000-903-721	130.00	EA	8"X8"X16" CONCRETE BLOCK /	A	Y	\$1.45	\$188.50
R05	0000-229-279	5.00	EA	STEP 2 LEVELING SAND /	A	Y	\$5.47	\$27.35

SCHEDULED PICKUP DATE: 11/25/2016

**MERCHANDISE TOTAL:****\$257.27**

END OF CUSTOMER PICKUP - REF #W06

**TOTAL CHARGES OF ALL MERCHANDISE & SERVICES**

Policy Id (PI):

A: 90 DAYS DEFAULT POLICY;

The Home Depot reserves the right to limit / deny returns. Please see the return policy sign in stores for details.

<b>ORDER TOTAL</b>	<b>\$257.27</b>
<b>SALES TAX</b>	<b>\$0.00</b>
<b>TOTAL</b>	<b>\$257.27</b>
<b>BALANCE DUE</b>	<b>\$257.27</b>

END OF ORDER No. H1710-37811

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

FOR WILL CALL  
MERCHANDISE PICK-UP  
PROCEED TO WILL CALL OR  
SERVICE DESK AREA  
(Pro Customers, Proceed To The Pro Desk)

Page 1 of 2

**No. H1710-37811**

Customer Copy



# IAO Memorandum – FPE Grant Validation Report

May 9, 2017

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## Attachment 14: Home Depot Quote No. H1710-37811 Revised



### SPECIAL SERVICES CUSTOMER INVOICE

Store 1710 GUAM - TAMUNING  
295 CHALAN PASAHERU  
TAMUNING, GU 96913

Phone: (671) 648-0440  
Salesperson: ATJ2MF  
Reviewer: AAS3155

Page 1 of 3 No. H1710-37811

SALE VALIDATION AREA 32 AAS3155 02/25 PM 16

This is only a QUOTE for the merchandise and services printed below. This becomes an Agreement upon payment and an endorsement by a Home Depot register validation.

Name	SCHOOL UNTALAN MIDDLE	Phone 1	(671) 735-3110
Address	UNTALAN MIDDLE SCHOOL BARRIGADA		
City	BARRIGADA	Company Name	untalan middle school
State	GU	Zip	96921
Country	GUAM		

ORDER ID: H1710-37811  
RECALL AMOUNT 258.81  
ADOL NDS SUBTOTAL 0.00  
SALES TAX 0.00  
TOTAL 258.81  
CHECK 258.81

XXXXXX7984  
AUTH CODE 005748 TA

QUOTE is valid for this date: 12/08/2016

### CUSTOMER PICKUP #1

### MERCHANDISE AND SERVICE SUMMARY

We reserve the right to limit the quantities of merchandise sold to customers

REF # W06 SKU # 0000-515-664 Customer Pickup / Will Call

#### STOCK MERCHANDISE TO BE PICKED UP:

REF #	SKU	QTY	UM	DESCRIPTION	PI	PRICE EACH	EXTENSION
R01	0000-193-844	1.00	EA	1-1/2" X 10' PVC40-DWV PE PIPE /		\$8.16	\$8.16
R02	0000-193-712	6.00	EA	3/4" X 10' PVC40 PE PIPE /	A	\$3.31	\$19.86
R03	0000-609-579	2.00	EA	1/2IN X 20FT REBAR GRADE 40 /	A	\$7.47	\$14.94
R04	0000-903-721	130.00	EA	8"X8"X16" CONCRETE BLOCK /	A	\$1.45	\$188.50
R05	0000-229-279	6.00	EA	STEP 2 LEVELING SAND /	A	\$5.47	\$27.35
MERCHANDISE TOTAL:							\$258.81

SCHEDULED PICKUP DATE: 12/08/2016

END OF CUSTOMER PICKUP - REF #W06

\* Refund & Recharge  
Refunded R01 for \$8.16  
and then charge \$6.62  
to balance the \$1.54  
price difference from  
previous quote. (12/13/16)

\* Price difference was due to the change of price  
of items R01 and R02. Previous quote was  
good only until 10/20. Jenna 12/13/16 Jenapet

\* \$1.54 refunded in cash  
Jenna 12/13/16 Jenapet

WILL-CALL MERCHANDISE PICKUP  
Will-Call items will be held in the store for 7 days only.  
Check your current order status online at  
[www.homedepot.com/orderstatus](http://www.homedepot.com/orderstatus)

FOR WILL CALL  
MERCHANDISE PICK-UP  
PROCEED TO WILL CALL OR  
SERVICE DESK AREA

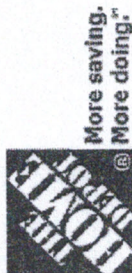
(Pro Customers, Proceed To The Pro Desk)



(9801) 0100700311

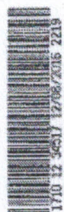
Page 1 of 3 No. H1710-37811

Customer Copy



More saving.  
More doing.

295 CHALAN PASAHERU  
TAMUNING, GU 96913 (671) 648-0440  
1710 00012 94517 12/08/16 02:25 PM  
CASHIER ALEANDREA  
ORDER ID: H1710-37811  
RECALL AMOUNT 258.81  
SUBTOTAL 258.81  
SALES TAX 0.00  
TOTAL 258.81  
CHECK 258.81  
AUTH CODE 005748 TA



1710 12 94517 12/08/2016 2219  
THE HOME DEPOT RESERVES THE RIGHT TO  
LIMIT / DENY RETURNS. PLEASE SEE THE  
RETURN POLICY SIGN IN STORES FOR  
DETAILS.

When you provide a check as payment,  
you authorize us to use the information  
from your check to process a one-time  
Electronic Funds Transfer (EFT) or  
credit card payment. If you do not  
authorize this, please call 1-888-612-9861  
to cancel this authorization. You also authorize us to  
process credit adjustments, if  
applicable, to your payment. It  
is your responsibility to ensure that  
you have sufficient funds to cover the  
amount of your payment and the Return Fee  
amount below by EFT (a) or credit (a) from  
your account. If you are requesting a  
credit adjustment, please provide the  
representations as an authorized  
corporate representative.

For inquiries, please call Tel@check  
customer service at 1-888-612-9861.

ELECTRONIC CHECK  
RETURN AMOUNT \$ 479.00  
CHECK NUMBER 53651710  
CHECK DATE 12/08/16  
CHECK TIME ID 201612081425\_1710\_12\_9451  
CHECK NUMBER 0276  
TRACE ID 14003100002794035504  
APPROVAL CODE 000748

GUARANTEED LOW PRICES  
LOOK FOR MARKERS OF  
LOWER PRICES STOREWIDE

ENTER FOR A CHANCE  
TO WIN A \$5,000  
HOME DEPOT GIFT CARD!

Tell us about your store visit!  
Complete our short survey and  
enter for a chance to win at:  
[www.homedepot.com/survey](http://www.homedepot.com/survey)

PARTICIPA EN UNA  
OPORTUNIDAD DE GANAR  
UNA TARJETA DE REGALO DE  
\$5,000

Completa su formulario. Completa la breve  
encuesta sobre tu visita a la tienda y  
tendrás la oportunidad de ganar en:



## IAO Memorandum – FPE Grant Validation Report

May 9, 2017

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## Attachment 15: ERC Hardware Express Invoice No. F2322

ERC HARDWARE EXPRESS  
231 E BUENA VISTA AVE  
DEDEDO, GUAM  
671-635-7787

\*\*\* INVOICE \*\*\* Page 1

Bill To:  
Our Valued Customer

Date: 04/03/2017 Time: 05:13:06 PM - Transaction#: F2322  
Associate: Maryann

Qty	Description ProductCode	Unit Note	Price	Tax	Extended
1.00	10 X 20 1" SET 10201 4EA P3J 2EA P4I 2EA P3E 1EA P4L 6EA PIPE 1X10-0 6EA PIPE 1X5-0 6EA PIPE 1X6-8 1EA 10X20 SILVER TARP 40EA BUNGEEES	SKU# 10201 EACH	\$210.00	N	\$210.00
-1.00	10X20 SILVER TARP 10X20 SLVR TARP	SKU# 1020 EACH	\$27.00	N	-\$27.00
1.00	10X20 BLACK MESH 10X20 BLACK MESH	SKU# 102002 EACH	\$89.99	N	\$89.99
1.00	10X20 GREEN MESH 10X20 GREEN MESH	SKU# 102001 EACH	\$89.99	N	\$89.99
1.00	LHRP Shovel 049206158061	SKU# 190090 EACH	\$10.99	N	\$10.99
1.00	Welded Bow Rake 049206188464	SKU# 180825 EACH	\$11.99	N	\$11.99

ERC HARDWARE EXPRESS  
231 E BUENA VISTA AVE  
DEDEDO, GUAM  
671-635-7787

\*\*\* INVOICE \*\*\* Page 2

Bill To:  
Our Valued Customer

Date: 04/03/2017 Time: 05:13:06 PM - Transaction#: F2322  
Associate: Maryann

Qty	Description ProductCode	Unit Note	Price	Tax	Extended
					Subtotal: \$385.96
					0% - State Tax: \$0.00
					TOTAL: \$385.96
					CHECK: \$385.96
					CHANGE: \$0.00

*Paid Check # 288*  
*Kepler*

(X) *To be picked up April 10, 2017*  
Authorized Signature

THANK YOU FOR SHOPPING ERC!  
THANK YOU FOR SHOPPING LOCAL!

Receipt Required for Return within 7 days of purchase! No Return or Exchange on Open Tarps. Installation & Set up of Tarps & Canopies is Customers Responsibility, ERC is not responsible for any damage or injury caused by nature forces or improper installation.



May 9, 2017

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## Attachment 16: Feathers and Fins Receipt No. 0115188

## Feathers 'N Fins

238 East Marine Drive  
 Hagatna, Guam, GU 96910  
 1671477-1192  
 www.feathersnfins.com

Store #1 - Station #3

0115188 03/20/2017 5:46 pm

1. 3400.	899.00	99.00
Aq Clr Purhead 50		
1. 4661.	8110.00	110.00
Aq Clr Purhead 70		
2 Item(s) sold		
Sub Total		209.00
<b>Total</b>		<b>209.00</b>
290 Check	\$	209.00

Sold by 565

Thank You For Your business!

Our membership is now available! Save  
 10% on most items throughout the store!  
 Conditions Apply!

EXCHANGES/RETURNS/DEPOSITS  
 POLICY

-must be accompanied by a sales receipt  
 (within 30 days) & be in original  
 packaging with tags left on to receive  
 store credit.

-Refunds for supplies are on credit  
 basis only.

-NO RETURN on live animals.

-NO CASH REFUNDS on items returned the  
 next day.

-All deposits are non-refundable. Some  
 conditions Apply.

-For health reasons, pig ears, unwrapped  
 treats and opened pet food are  
 nonreturnable once they have left the  
 store.

-Sales are FINAL on Seasonal Items, &  
 items on sale/special.

DISCOUNT DAYS!!!

10% off for SENIORS on Tuesdays!

10% off for the MILITARY on Wednesdays!

Pets are always welcomed to our store!



## IAO Memorandum – FPE Grant Validation Report

May 9, 2017

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## Attachment 17: The Home Depot Invoice No. H1710-61226 and Receipt No. 04569

**SPECIAL SERVICES CUSTOMER INVOICE**

Store 1710 GUAM - TAMUNING  
295 CHALAN PASAHERU  
TAMUNING, GU 96913

Phone: (671) 648-0440  
Salesperson: JXB2979  
Reviewer: GNT4152

Page 1 of 3 **No. H1710-61226**

**VALIDATION AREA**

This is only a QUOTE for the merchandise and services printed below. This becomes an Agreement upon payment and an endorsement by a Home Depot register validation.

**SOLD TO**

Name: **SCHOOL UNTALAN MIDDLE** Phone 1: **(671) 735-3110**

Address: **UNTALAN MIDDLE SCHOOL BARRIGADA** Phone 2:

City: **BARRIGADA** Job Description: **AQUAPONICS**

State: **GU** Zip: **96921** County: **GUAM**

QUOTE is valid for this date: 04/01/2017

**CUSTOMER PICKUP #1** **MERCHANDISE AND SERVICE SUMMARY**

REF # W08 SKU # 0000-515-664 Customer Pickup / Will Call

STOCK MERCHANDISE TO BE PICKED UP:

REF #	SKU	QTY	UM	DESCRIPTION	PI	TAX	PRICE EACH	EXTENSION
R01	0000-576-010	1.00	EA	BECKETT POND LINER PRE-CUT PVC 12X17 /	A	Y	\$172.00	\$172.00
R02	0000-796-815	1.00	EA	BECKETT SEAMING TAPE /	A	Y	\$17.98	\$17.98
R03	0000-169-212	1.00	EA	BECKETT SOLAR AIR PUMP /	A	Y	\$59.95	\$59.95
R04	0000-121-729	2.00	EA	BECKETT PATIO POND LINER 35 GAL /	A	Y	\$39.98	\$79.96
R05	0000-832-367	1.00	EA	BECKETT BLACK TUBING 1/2" - 20 FT /	A	Y	\$12.98	\$12.98
R06	0000-329-302	1.00	EA	BECKETT CORRUGATED TUBING .75" /	A	Y	\$24.98	\$24.98
R07	0000-946-289	1.00	EA	4 CU POLY /	A	Y	\$38.97	\$38.97
SCHEDULED PICKUP DATE: 04/04/2017							<b>MERCHANDISE TOTAL:</b>	<b>\$108.82</b>
							<b>END OF CUSTOMER PICKUP - REF #W08</b>	

WILL-CALL MERCHANDISE PICKUP  
Will-Call items will be held in the store for 7 days only.  
Check your current order status online at  
[www.homedepot.com/orderstatus](http://www.homedepot.com/orderstatus)

FOR WILL CALL  
MERCHANDISE PICK-UP  
PROCEED TO WILL CALL OR  
SERVICE DESK AREA  
(Pro Customers, Proceed To The Pro Desk)

Page 1 of 3 **No. H1710-61226**

Customer Copy

SPECIAL SERVICES CUSTOMER INVOICE - Continued

Name: SCHOOL

Page 2 of 3

**No. H1710-61226**

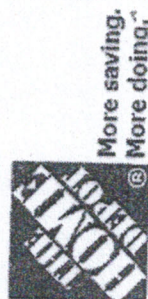
**TOTAL CHARGES OF ALL MERCHANDISE & SERVICES**

Policy Id (PI):  
A: 90 DAYS DEFAULT POLICY;

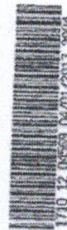
The Home Depot reserves the right to limit / deny returns. Please see the return policy sign in stores for details.

ORDER TOTAL	SALES TAX	TOTAL	BALANCE DUE
\$406.82	\$0.00	\$406.82	\$406.82

**END OF ORDER No. H1710-61226**



295 CHALAN PASAHERU  
TAMUNING, GU 96913 (671) 648-0440  
1710 00012 0-9559 04/01/17 07:07 PM  
CASHIER: GENTLE  
ORDER ID: H1710-61226  
RECALL AMOUNT  
406.82  
SUBTOTAL  
406.82  
SALES TAX  
0.00  
TOTAL  
\$406.82  
CHECK  
406.82  
TA  
XXXX007594  
AUTH CODE 001588



1710 12 04569 04/01/2017 2504  
THE HOME DEPOT RESERVES THE RIGHT TO  
LIMIT / DENY RETURNS. PLEASE SEE THE  
RETURN POLICY SIGN IN STORES FOR  
DETAILS.

When you provide a check as payment,  
you authorize us to use the information  
from your check to process a direct line  
Electronic Funds Transfer (EFT) or  
draft drawn from your account, or