



**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

May 3, 2018

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



Handwritten signature and initials over a stamp.

Speaker Benjamin J.F. Cruz

MAY 04 2018
Time: 8:30 AM File No. 34-188
Received By: [Signature]

Re: Guahan Academy Charter School: FY 2018 April 2018 (Partial #2) Allotment Request

Hafa Adai,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 April 2018 (Partial #2) 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 \$125,342.16 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on April 25, 2018.

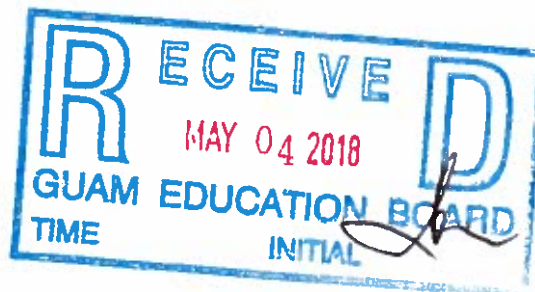
Please advise my office if you have any further questions or concerns regarding this matter.

Sincerely,

Jon J.P. Fernandez
Superintendent of Education

Attachment

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





JON J.P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF
EDUCATION
INTERNAL AUDIT OFFICE**

500 Mariner Avenue, Barrigada, Guam 96913
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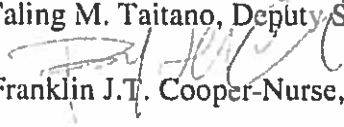
**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

May 3, 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: April 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 Partial #2 allotment request for April 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 April 25, 2018, IAO received the Department of Administration's transmittal for GACS's April 2018 Partial #2 Allotment Request of \$125,858.12. The IAO validated \$125,342.16¹ of GACS's submitted invoices. Invoices not validated were primarily due to the deficiency in soliciting the required quotations prior to selecting a vendor, as required by 2 GAR §3111(c)(1).

Table 1: April 2018 Allotment Request Invoices (Partial #2)

Object Class	A	B	C	(B-C) = D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
Personnel Salaries	\$ 95,273.32	\$ 95,273.32	\$ 95,273.32	\$ -
Benefits	\$ 9,878.36	\$ 9,878.36	\$ 9,878.36	\$ -
Contractual	\$ 1,655.61	\$ 1,655.61	\$ 1,655.61	\$ -
Supplies & Materials	\$ 567.00	\$ 567.00	\$ 567.00	\$ -
Power	\$ 11,442.87	\$ 11,442.67	\$ 11,442.67	\$ -
Water	\$ 1,533.58	\$ 1,533.58	\$ 1,533.58	\$ -
Miscellaneous	\$ 5,507.38	\$ 5,507.38	\$ 4,991.62	\$ 515.76
TOTAL	\$ 125,858.12	\$ 125,857.92	\$ 125,342.16	\$ 515.76

¹ \$323.08 of the total validated amount were Fiscal Year (FY) 2017 expenses and included with FY 2018 petty cash reimbursements.

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 FY 2018 appropriations were reduced by \$416,719² for a revised appropriation of \$4,393,281. For FY 2018, IAO validated \$2,606,779.29 of expenditures, leaving a balance of \$1,786,501.71 of unexpended funds. As of April 23, 2018, 890 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
Jan 2018 (Partial #2)	\$ 350,000.00	\$ 350,000.00	\$ -	\$ 350,000.00
Jan 2018 (Partial #3)	\$ 107,998.48	\$ 107,998.48	\$ 107,998.48	\$ -
Jan 2018 (Partial #4)	\$ 206,542.11	\$ 206,288.83	\$ 206,079.23	\$ 209.60
Feb 2018 (Partial #1)	\$ 124,744.17	\$ 124,744.17	\$ 124,744.17	\$ -
Feb 2018 (Partial #2)	\$ 243,880.82	\$ 243,880.82	\$ 243,880.82	\$ -
Mar 2018 (Partial #1)	\$ 188,314.19	\$ 188,314.19	\$ 180,914.19	\$ 7,400.00
Mar 2018 (Partial #2)	\$ 142,191.57	\$ 142,191.57	\$ 142,191.57	\$ -
Mar 2018 (Special #2)	\$ 170,484.19	\$ 170,484.19	\$ -	\$ 170,484.19
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 (Partial #2)	\$ 125,858.12	\$ 125,857.92	\$ 125,342.16	\$ 515.76
Total (FY 2018)	\$ 3,579,077.65	\$ 3,578,824.04	\$ 2,606,779.29	\$ 1,252,876.42

Funding Per Student	\$ 6,500	GACS Max. Budget	\$ 4,810,000.00
Maximum Enrollment	740	Less: Appropriations reduction	(416,719.00)
GACS Maximum Budget	\$ 4,810,000	Revised Budget	\$ 4,393,281.00
		Less: IAO's Validations	(2,606,779.29)
		Remaining Funds	\$ 1,786,501.71

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
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
Average	78	94	95	91	74	89	83	54	41	31	29	33	65	64	922

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.

² Bureau of Budget and Management Research (2018, January 24). *FY 2018 general fund appropriation reductions-tax cuts and jobs act of 2017*

Appendix 1: GACS April 2018 (Partial #2) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel Salaries	V-2.1	Sanford Technology Group	196428-30H	4/18/2018	\$ 94,035.22	✓	\$ 94,035.22
111 Personnel Salaries	V-2.2	Guahan Academy Charter School			\$ 714.30	✓	\$ 714.30
111 Personnel Salaries	V-2.3	Guahan Academy Charter School			\$ 523.80	✓	\$ 523.80
						Subtotal	\$ 95,273.32
114 Personnel Benefits	V-3.1	Sanford Technology Group	196428-30H	4/18/2018	\$ 5,906.95	✓	\$ 5,906.95
114 Personnel Benefits	V-3.2	Sanford Technology Group	196428-30H	4/18/2018	\$ 1,381.41	✓	\$ 1,381.41
114 Personnel Benefits	V-3.3	Sanford Technology Group	196428-30H	4/18/2018	\$ 2,590.00	✓	\$ 2,590.00
						Subtotal	\$ 9,878.36
230 Contractual	V-4.1	ASC Trust Corporation	56355	4/9/2018	\$ 157.50	✓	\$ 157.50
230 Contractual	V-4.2	Xerox	092819960	4/17/2018	\$ 1,167.99	✓	\$ 1,167.99
230 Contractual	V-4.3	Sanford Technology Group	196428-30H	4/18/2018	\$ 330.12	✓	\$ 330.12
						Subtotal	\$ 1,655.61
240 Supplies and Materials	V-5.1	Aquaticus	GACS-040518	4/5/2018	\$ 54.00	✓	\$ 54.00
240 Supplies and Materials	V-5.2	Aquaticus	GACS-041018	4/10/2018	\$ 63.00	✓	\$ 63.00
240 Supplies and Materials	V-5.3	Aquaticus	GACS-041218	4/12/2018	\$ 58.50	✓	\$ 58.50
240 Supplies and Materials	V-5.4	Aquaticus	GACS-041718	4/17/2018	\$ 72.00	✓	\$ 72.00
240 Supplies and Materials	V-5.5	Aquaticus	GACS-041918	4/19/2018	\$ 49.50	✓	\$ 49.50
240 Supplies and Materials	V-5.6	Aquaticus	GACS-042318	4/23/2018	\$ 54.00	✓	\$ 54.00
240 Supplies and Materials	V-5.7	Compassic	663118	4/18/2018	\$ 216.00	✓	\$ 216.00
						Subtotal	\$ 567.00
290 Miscellaneous	V-6.1	Department of Public Works	PO 18-014		\$ 200.00	✓	\$ 200.00
290 Miscellaneous	V-6.2	Dial Rent to Own	20180108	1/8/2018	\$ 159.60	✓	\$ 159.60
290 Miscellaneous	V-6.3	Dial Rent to Own	20180209	2/9/2018	\$ 159.60	✓	\$ 159.60
290 Miscellaneous	V-6.4	Dial Rent to Own	20180314	3/14/2018	\$ 159.60	✓	\$ 159.60
290 Miscellaneous	V-6.5	Petty Cash Fund	PCR 100417	10/4/2017	\$ 350.78	✓	\$ 350.78
290 Miscellaneous	V-6.6	Petty Cash Fund	PCR 031518	3/15/2018	\$ 377.80	✓	\$ 377.80
290 Miscellaneous	V-6.7	Guahan Academy Charter School	MEMO #46	2/28/2018	\$ 2,350.00	✓	\$ 2,350.00
290 Miscellaneous	V-6.8	Guahan Academy Charter School	MEMO #47	3/1/2018	\$ 1,750.00	✓	\$ 1,750.00
						Subtotal	\$ 4,991.62
361 Power	V-7.1	Guam Power Authority	773.346148517042	4/5/2018	\$ 7,467.28	✓	\$ 7,467.28
361 Power	V-7.2	Guam Power Authority	773.562759201699	4/5/2018	\$ 3,975.39	✓	\$ 3,975.39
						Subtotal	\$ 11,442.67
362 Water	V-8.1	Guam Waterworks Authority	02953684712	4/5/2018	\$ 1,170.91	✓	\$ 1,170.91
362 Water	V-8.2	Guam Waterworks Authority	533972669281	4/5/2018	\$ 362.67	✓	\$ 362.67
						Subtotal	\$ 1,533.58
						Total	\$ 125,342.16



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
Acting Director
Vincent P. Arriola
Deputy Director

April 24, 2018

To 150
4/25/18

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

RE: Guahan Academy Charter School – April 2018 (Partial#2) Allotment Request

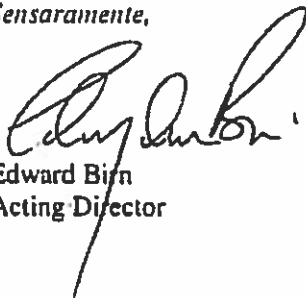
Buenas yan Hafa Adai:

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 April 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 Mause!

Sensaramente,



Edward Birn
Acting Director

Department of Education	
Office of the Superintendent	
Date: 4/25/18	Time: 9:00 AM
Rec'd By: MGA	3012502
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: Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	VENDOR NUMBER: G0016588
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PURPOSE:
April 2018 - Allotment Request (Partial # 2)

TRAN CODE	ACCOUNT NUMBER	AMOUNT	DESCRIPTION
190	5639A179964GA201-290	\$ 125,858.12	April 2018 - Allotment Request (Partial # 2)
TOTAL		\$ 125,858.12	

CHECK APPROPRIATE BOX BELOW:

- | | | |
|--|---|---|
| <input checked="" type="checkbox"/> ACCOUNT NUMBER IS CORRECT | <input checked="" 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
<u>Badette Lacap, Senior Accountant</u>		April 24, 2018
FINANCE & PROCUREMENT COMMITTEE	Signature	Date
CERTIFICATION OF FUNDS AVAILABLE:		
<u>VICTOR A. PEREZ, COMMITTEE CHAIR</u>		April 24, 2018
FINANCE & PROCUREMENT COMMITTEE	Signature	Date



**GUAHAN
ACADEMY
CHARTER SCHOOL**

BOARD OF TRUSTEES

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Hentrick M. Eveluck
Vice Chairman

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Treasurer

Rosie R. Tainatongo
Trustee

COMMITTEES

Standing:

Executive

Board Governance and Policy

Finance and Procurement

Grants and Development

Human Resource

Curriculum

Ad Hoc:

Government and Public Affairs

Technology

DATE: April 24, 2018

TO: Edward Birn
Director,
Department of Administration

FROM: Badette Lacap *BL*
Senior Accountant
Guahan Academy Charter School Incorporated

RE: April 2018 - Allotment Request (Partial #2)

Attached are all relevant documents to support the April 2018 Allotment Request (Partial #2) for Guahan Academy Charter School Incorporated.

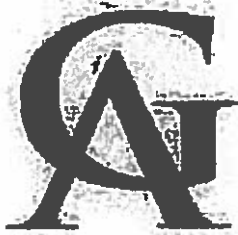
A copy of these materials will also be submitted to the GDOE IAO.

Thank you for your time and consideration.

CC: Board of Trustees

GDOE IAO

P.O. Box CS
Hagatna, Guam 96932
(671) 979-1065/6
Board Liaison
Cell: (671) 483-3044
info.gacsbot@gmail.com



GUAHAN ACADEMY CHARTER SCHOOL
 Department of Administration
 Division of Accounts

APR 24 2018
 Customer Service

BOARD OF TRUSTEES

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Hentrick M. Eveluck
 Vice Chairman

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Rosie R. Tainatongo
 Trustee

COMMITTEES

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Technology

P.O. Box CS
 Hagatna, Guam 96932
 (671) 979-1065/6
 Board Liaison
 Cell: (671) 483-3044
 info.gacsbot@gmail.com

FUNCTION:

Guahan Academy Charter School, Inc.
 APRIL 2018 -ALLOTMENT REQUEST (Partial #2)

INVOICE:

GACS FY 2017-2018-03-2018-02

AUTHORITY:

Public Law 34-42

Department of Administration
 Division of Accounts

APR 24 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 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 reports its findings, the invoiced amount received by DOA shall be automatically transmitted to each Academy Charter School.

GUAHAN ACADEMY CHARTER SCHOOL

Allotment Summary

April 2018 - Allotment Request (Partial # 2)

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ 95,273.32
PERSONNEL BENEFITS	114	\$ 9,878.36
CONTRACTUAL	230	\$ 1,655.61
MATERIALS & SUPPLIES	240	\$ 567.00
WORKMAN'S COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ 5,507.38
POWER	361	\$ 11,442.87
WATER	362	\$ 1,533.58
TELEPHONE & WIRELESS	363	\$ -
TOTAL		\$ 121,861.12