



# DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

www.gdoe.net  
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Barrigada, Guam 96913  
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Email: jonfernandez@gdoe.net



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

December 22, 2017

*GL# 34-A-1339*  
Speaker Benjamin J.F. Cruz

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

**DEC 26 2017**  
Time: 2:34 [ ] AM [x] PM File No. \_\_\_\_\_  
Received By: Ve SA

**Re: Guahan Academy Charter School: FY 2018 December 2017 (Partial #2) Allotment Request**

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 December 2017 (Partial #2) Allotment Request by our Internal Audit Office in collaboration with members of the Guahan Academy Charter School Incorporated, I am able to submit my verification of accuracy as required by Public Law 34-42, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate **\$105,782.74** of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on December 22, 2017.

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

Sincerely,

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

2017 DEC 26 PM 3:19M

Attachment

Cc: Chairwoman 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  
Telephone: (671) 300-1336  
Fax: (671) 472-5001  
Email: iao@gdoe.net



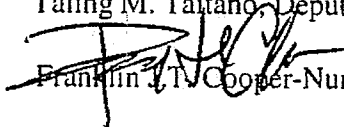
**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

December 22, 2017

**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 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 second partial 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 December 22, 2017, IAO received the Department of Administration's transmittal for GACS's December 2017 Partial #2 Allotment Request of \$113,142.58. The IAO validated \$105,782.74 of GACS submitted invoices and did not validate \$7,359.84 as the amount was subsequently excluded from this allotment request.

**Table 1: December 2017 Allotment Request Invoices (Partial #2)**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>(B-C) = D</b>
<b>Object Class</b>	<b>GACS Drawdown</b>	<b>Submitted Invoices</b>	<b>IAO's Validation</b>	<b>Difference</b>
1 Personnel Salaries	\$ 98,265.43	\$ 98,265.43	\$ 98,265.43	\$ -
2 Benefits	\$ 14,877.15	\$ 14,877.15	\$ 7,517.31	\$ 7,359.84
3 Contractual	\$ -	\$ -	\$ -	\$ -
4 Supplies & Materials	\$ -	\$ -	\$ -	\$ -
5 Student Material	\$ -	\$ -	\$ -	\$ -
6 Power	\$ -	\$ -	\$ -	\$ -
7 Water	\$ -	\$ -	\$ -	\$ -
8 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -
9 Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$113,142.58</b>	<b>\$113,142.58</b>	<b>\$105,782.74</b>	<b>\$ 7,359.84</b>

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 \$863,560.10 of expenditures, leaving a balance of \$4,018,636.40 of unexpended funds. As of December 20, 2017, 945 students were enrolled in GACS. See Tables 2 and 3.

**Table 2: FY 2018 Validation Summary**

	A	B	C	(B-C) = D
Month	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
<b>Total (FY 2018)</b>	<b>\$863,560.10</b>	<b>\$863,560.07</b>	<b>\$ 791,363.60</b>	<b>\$72,196.47</b>

Per PL 34-42 (FY 2018; SY 2018-2019)		Year-to-Date	
Funding Per Student	\$ 6,500	GACS Max. Budget	\$ 4,810,000.00
Maximum Enrollment	740	IAO's Validation	\$ 791,363.60
GACS Maximum Budget	\$ 4,810,000	Remaining Funds	\$ 4,018,636.40

**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	97	94	75	91	85	56	42	33	30	34	67	64	945
<b>Average</b>	<b>81</b>	<b>96</b>	<b>98</b>	<b>94</b>	<b>76</b>	<b>91</b>	<b>86</b>	<b>56</b>	<b>42</b>	<b>33</b>	<b>30</b>	<b>34</b>	<b>68</b>	<b>65</b>	<b>949</b>

Should you have any questions or concerns, please contact Joy Bulatao at 300-3695 or [ivbulatao@gdoe.net](mailto:ivbulatao@gdoe.net), and Franklin Cooper-Nurse at 300-1336 or [fjcooper-nurse@gdoe.net](mailto:fjcooper-nurse@gdoe.net).

**Appendix: GACS December 2017 (Partial #2) Allotment Request Invoices**

Object Code and Class Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount	
111 Personnel Salaries	F-2.1	Guahan Academy Charter School	PAVFY18-0159	12/15/2017	\$98,265.43	✓	\$ 98,265.43
						\$ 98,265.43	
114 Personnel Benefits	F-3.1	Guahan Academy Charter School	PAVFY18-0159	12/15/2017	\$ 7,359.84		\$ -
114 Personnel Benefits	F-3.2	Guahan Academy Charter School	PAVFY18-0159	12/15/2017	\$ 6,092.46	✓	\$ 6,092.46
114 Personnel Benefits	F-3.3	Guahan Academy Charter School	PAVFY18-0159	12/15/2017	\$ 1,424.85	✓	\$ 1,424.85
						\$ 7,517.31	
						<b>\$105,782.74</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



**Christine W. Baleto**  
Director  
**Vincent P. Arriola**  
Deputy Director

December 21, 2017

*Fwd to 1A2.*

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

*JJF*  
12/22/17

<b>Department of Education</b>	
Office of the Superintendent	
DATE: 12/22/17	TIME: 8:47am
Rec'd By: <i>Christine</i>	7/22/17
Print Name	Signature

**RE: Guahan Academy Charter School – December 2017 (Partial#2) Allotment Request**

*Buenas yan Hafa Adai:*

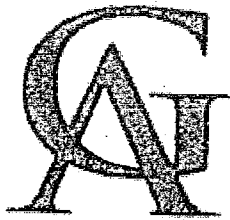
Pursuant to Public Law 33-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's partial allotment request for the month of December for Fiscal Year 2018. Herewith are the supporting documents provided by Guahan Academy Charter School for your review and immediate action.

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

*Si Yu'os Mause!*

*Sensaramente,*

Christine W. Baleto  
Director



# GUAHAN ACADEMY CHARTER SCHOOL

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Treasurer

Dr. Jacqui D. Cyrus  
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Mary B. Mafnas, Principal  
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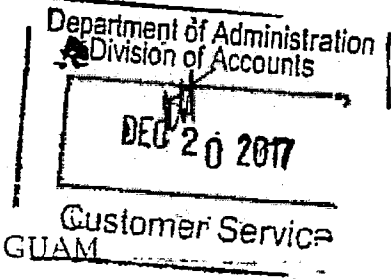
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- Grants and Development
- Government and Public Affairs
- Human Resources
- Special Education
- Technology

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

FUNCTION: Guahan Academy Charter School, Inc.  
DECEMBER 2017 -ALLOTMENT REQUEST  
(Partial #2)

INVOICE: GACS FY 2017-2018-12-2017-02

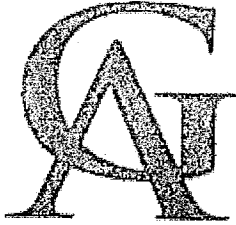
AUTHORITY: Public Law 34-42



BE IT ENACTED BY THE PEOPLE OF GUAM

Section 1. Section 2 of Part 1, Chapter II of Public Law 34-42, is hereby *amended to read*:

Section 2. Notwithstanding any provision of law, for the School Year 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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Government and Public Affairs

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

DATE: December 20, 2017

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 (Partial #2)

Attached are all relevant documents to support the December 2017 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



**GOVERNMENT OF GUAM**  
DEPARTMENT OF ADMINISTRATION  
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR DIRECT PAYMENT**

DOCUMENT NO.: \_\_\_\_\_

URGENT - EXPEDITE PAYMENT

KEY & RELEASE - A S A P

<b>PAYEE:</b> Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b>  G0016588
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**PURPOSE:**  
  
**Dec 2017 - Allotment Request (Partial #2)**

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	\$ 113,142.58	Dec 2017 - Allotment Request (Partial #2)
<b>TOTAL</b>		<b>\$ 113,142.58</b>	

**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: \_\_\_\_\_

<b>APPROVING OFFICIAL:</b>	Signature	Date
<b>Al Erguiza, Procurement &amp; Audit Manager</b>		December 20, 2017
<b>FINANCE &amp; PROCUREMENT COMMITTEE</b>	Signature	Date
<b>CERTIFICATION OF FUNDS AVAILABLE:</b>		
<b>VICTOR A. PEREZ, COMMITTEE CHAIR</b>		December 20, 2017
<b>FINANCE &amp; PROCUREMENT COMMITTEE</b>	Signature	Date