



# DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT



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

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

October 31, 2017

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

DEPARTMENT OF ADMINISTRATION

NOV 01 2017

*[Signature]* 3:30  
DIRECTOR'S OFFICE

Speaker Benjamin J.F. Cruz

NOV 03 2017

Time 825 [ ] AM [ ] PM File No. Joe S.A.  
Received by [Signature]

Re: **Guahan Academy Charter School: FY 2017 September 2017 (Final) Allotment Request**

Hafa Adai Director Baletto,

Upon review of the Guahan Academy Charter School Fiscal Year 2017 September 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 33-185, Chapter II, Section 2 in its entirety.

Our Internal Audit Office was able to validate \$36,047.47 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on October 24, 2017.

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

Sincerely,

*[Signature]*  
Jon J.P. Fernandez  
Superintendent of Education

 **GUAHAN ACADEMY CHARTER SCHOOL**  
Received by: [Signature]  
Date: 11/3/17 Time: 12:11pm

### Attachment

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

**RECEIVED**  
*Nov. 03*  
**OCT 31 2017**  
**GUAM EDUCATION BOARD**  
TIME 10:10 AM INITIAL *[Signature]*



**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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Email: iao@gdoe.net



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

November 1, 2017

**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:** September 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 September 2017. GDOE (IAO) is authorized by Public Law (PL) 33-185 to verify charter school invoices for accuracy and report its findings within 10 days.

On October 24, 2017, IAO received the Department of Administration's transmittal for GACS's September 2017 Final Allotment Request of \$100,739.79. The IAO validated \$36,047.47 of GACS' submitted invoices and identified a difference of \$64,692.32 from invoices not validated due to the lack of supporting documentation.

**Table 1: September 2017 Allotment Request Invoices (Partial)**

	A	B	C	(B-C) = D
<b>Object Class</b>	<b>GACS Drawdown</b>	<b>Submitted Invoices</b>	<b>IAO's Validation</b>	<b>Difference</b>
1 Personnel Salaries	\$ -	\$ -	\$ -	\$ -
2 Benefits	\$ -	\$ -	\$ -	\$ -
3 Contractual	\$ 96,046.16	\$ 96,046.16	\$ 34,392.00	\$ 61,654.16
4 Supplies & Materials	\$ 2,273.46	\$ 2,273.46	\$ 1,055.46	\$ 1,218.00
5 Student Material	\$ -	\$ -	\$ -	\$ -
6 Power	\$ -	\$ -	\$ -	\$ -
7 Water	\$ 300.00	\$ 300.00	\$ 300.00	\$ -
8 Telephone & Wireless				\$ -
9 Miscellaneous	\$ 2,120.17	\$ 2,120.17	\$ 300.01	\$ 1,820.16
<b>TOTAL</b>	<b>\$ 100,739.79</b>	<b>\$ 100,739.79</b>	<b>\$ 36,047.47</b>	<b>\$ 64,692.32</b>

PL 33-185 provides \$6,500 for each student up to 740 students or a total of \$4,810,000. For Fiscal Year (FY) 2017, IAO validated \$4,739,574.18 of expenditures, leaving a balance of \$70,425.82 of unexpended funds. As of September 30, 2017, 990 students were enrolled in GACS. See Tables 2 and 3.

**Table 2: FY 2017 Validation Summary**

Month	A		B		C		(B-C) = D
	GACS Drawdown		Submitted Invoices		IAO's Validation		Difference
October 2016 (Partial and Final)	\$ 801,410.41	\$	801,410.41	\$	800,083.21	\$	1,327.20
November 2016	\$ 340,264.80	\$	340,264.80	\$	340,264.80	\$	-
December 2016	\$ 358,117.00	\$	358,117.00	\$	358,117.00	\$	-
January 2017	\$ 466,237.42	\$	466,237.42	\$	466,237.42	\$	-
February 2017	\$ 440,597.67	\$	440,597.67	\$	427,256.40	\$	13,341.27
March 2017	\$ 304,482.97	\$	304,482.97	\$	295,460.97	\$	9,022.00
April 2017 (Partial)	\$ 333,691.59	\$	330,624.81	\$	329,099.31	\$	1,525.50
April 2017 (Final)	\$ 133,953.71	\$	134,553.51	\$	133,953.71	\$	599.80
May 2017	\$ 248,969.83	\$	248,969.83	\$	248,969.83	\$	-
June 2017	\$ 305,491.85	\$	305,909.95	\$	304,190.11	\$	1,719.84
July 2017 (Partial)	\$ 448,231.17	\$	448,231.17	\$	115,406.17	\$	332,825.00
July 2017 (Final)	\$ 341,828.53	\$	341,828.53	\$	316,828.53	\$	25,000.00
August 2017 (Partial)	\$ 160,177.71	\$	160,177.71	\$	148,867.19	\$	11,310.52
August 2017 (Final)	\$ 346,065.61	\$	346,066.27	\$	267,366.71	\$	78,699.56
September 2017 (Partial)	\$ 164,926.45	\$	165,233.49	\$	151,425.35	\$	13,808.14
September 2017 (Final)	\$ 100,739.79	\$	100,739.79	\$	36,047.47	\$	64,692.32
<b>Total (FY 2017)</b>	<b>\$5,295,186.51</b>	<b>\$</b>	<b>5,293,445.33</b>	<b>\$</b>	<b>4,739,574.18</b>	<b>\$</b>	<b>\$553,871.15</b>

Per PL 33-185 (FY 2017; SY 2016-2017)  
 Funding Per Student \$ 6,500  
 Maximum Enrollment 740  
 GACS Maximum Budget \$ 4,810,000

Year-to-Date  
 GACS Max. Budget \$ 4,810,000.00  
 IAO's Validation \$ 4,739,574.18  
 Remaining Funds \$ 70,425.82

**Table 3: FY 2017 GACS Enrollment**

Months	Grade Level														Total
	1	2	3	4	5	6	7	8	9	10	11	12	K	PK	
Oct-16	87	75	81	57	49	76	53	55	25	23	27	16	102	-	726
Nov-16	84	75	81	57	51	73	49	55	26	24	27	16	98	-	716
Dec-16	85	76	81	57	51	71	48	55	25	22	29	16	98	-	714
Jan-17	85	76	81	60	50	72	48	55	25	21	27	15	97	-	712
Feb-17	85	76	81	61	52	70	45	55	25	22	27	16	95	-	710
Mar-17	85	76	81	62	53	71	47	55	25	22	27	16	94	-	714
Apr-17	87	77	81	61	53	71	48	55	26	22	26	15	93	-	715
May-17	97	87	78	81	64	58	74	50	58	28	22	32	5	-	734
Jun-17	90	88	78	85	67	65	75	49	56	28	23	30	18	-	752
Jul-17	92	100	100	98	79	92	90	55	53	36	28	34	52	71	980
Aug-17	90	104	104	102	83	105	93	58	50	36	30	35	64	71	1,025
Sep-17	85	100	101	98	79	96	92	56	47	34	30	35	70	67	990
<b>Average</b>	<b>88</b>	<b>84</b>	<b>86</b>	<b>73</b>	<b>61</b>	<b>77</b>	<b>64</b>	<b>54</b>	<b>37</b>	<b>27</b>	<b>27</b>	<b>23</b>	<b>74</b>	<b>70</b>	<b>843</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 [ftcooper-nurse@gdoe.net](mailto:ftcooper-nurse@gdoe.net).

Appendix: GACS September 2017 (Partial) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel	O-2.1	Sanford Technology Group	187550-30H	9/21/17	\$ 97,554.51	✓	\$ 97,554.51
114 Personnel Benefits	O-3.1	Sanford Technology Group	187550-30H	9/21/17	\$ 6,062.21	Subtotal	\$ 97,554.51
114 Personnel Benefits	O-3.2	Sanford Technology Group	187550-30H	9/21/17	\$ 1,417.68	✓	\$ 6,062.21
114 Personnel Benefits	O-3.3	Sanford Technology Group	187550-30H	9/21/17	\$ 3,677.59	✓	\$ 1,417.68
114 Personnel Benefits	O-3.4	Sanford Technology Group	187550-30H	9/21/17	\$ 1,796.76	✓	\$ 3,677.59
						Subtotal	\$ 1,796.76
							\$ 12,954.24
230 Contractual	O-4.1	Sanford Technology Group	187550-30H	9/21/17	\$ 346.37	✓	\$ 346.37
230 Contractual	O-4.2	B&G Pacific LLC	GUAIHAN9171	9/8/17	\$ 10,985.50	✓	\$ -
230 Contractual	O-4.3	B&G Pacific LLC	GUAIHAN9174	9/29/17	\$ 22,086.25	✓	\$ 22,086.25
230 Contractual	O-4.4	Pacedit	70884	9/5/17	\$ 555.00	✓	\$ 555.00
230 Contractual	O-4.5	Xerox	90484944	9/1/17	\$ 1,016.14	✓	\$ 1,016.14
230 Contractual	O-4.6	Xerox	90484971	9/1/17	\$ 419.52	✓	\$ 419.52
230 Contractual	O-4.7	East West Rental Center, Inc.	547011	9/8/17	\$ 2,515.60	✓	\$ -
						Subtotal	\$ 24,423.28
290 Miscellaneous	O-5.1	Fast Copy Factory	20147	9/12/17	\$ 373.65	✓	\$ 373.64
290 Miscellaneous	O-5.2	Fast Copy Factory	20131	9/6/17	\$ 11.39	✓	\$ 11.39
290 Miscellaneous	O-5.3	Fast Copy Factory	20152	9/14/17	\$ 4.00	✓	\$ 4.00
						Subtotal	\$ 389.03
240 Supplies and Materials	O-6.1	Micronesia Guam Inc.	49	9/13/17	\$ 340.00	✓	\$ 340.00
240 Supplies and Materials	O-6.2	National Office Supply	S-177860	9/19/17	\$ 167.72	✓	\$ 167.72
240 Supplies and Materials	O-6.3	MedPharm	SV-17085338	8/25/17	\$ 49.49	✓	\$ 42.46
240 Supplies and Materials	O-6.4	MedPharm	SV-17085449	9/1/17	\$ 31.96	✓	\$ 31.96
240 Supplies and Materials	O-6.5	MD Wholesale	SI-17-47590	9/12/17	\$ 27.93	✓	\$ 27.93
240 Supplies and Materials	O-6.6	MD Wholesale	SI-17-47589	9/12/17	\$ 7.99	✓	\$ 7.99
240 Supplies and Materials	O-6.7	Pepsi Cola Bottling Co.	777808	9/22/17	\$ 206.92	✓	\$ 206.92
						Subtotal	\$ 824.98
361 Power	O-7.1	Guam Power Authority		9/11/17	\$ 1,224.25	✓	\$ 1,224.25
361 Power	O-7.2	Guam Power Authority		9/11/17	\$ 6,078.37	✓	\$ 6,078.37
361 Power	O-7.3	Guam Power Authority	629 362756678249	9/14/17	\$ 982.56	✓	\$ 982.56
361 Power	O-7.4	Guam Power Authority	629 262756676885	9/14/17	\$ 392.09	✓	\$ 392.09
						Subtotal	\$ 8,677.27
362 Water	O-8.1	Guam Waterworks Authority	533978915750	9/6/17	\$ 589.19	✓	\$ 289.19
362 Water	O-8.2	Guam Waterworks Authority	29536744701	9/6/17	\$ 1,960.48	✓	\$ 1,960.48
						Subtotal	\$ 2,449.67
363 Telephone and Wireless	O-9.1	GTA	GACS001		\$ 4,352.37	✓	\$ 4,352.37
						Subtotal	\$ 4,352.37
						Total	\$ 151,425.35



**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

October 23, 2017

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

Department of Education Office of the Superintendent	
Date: 10/24/17	Time: 8:10 AM
Rec'd By: <u>Maur</u>	Signature
Print Name	Signature

10/24/17  
Fwd to IA  
for Supt.

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

*Buenas yan Hafa Adai:*

Pursuant to Public Law 33-185, Chapter II, Part I, we are submitting Guahan Academy Charter School's final allotment request for the month of Septemeber for Fiscal Year 2017. 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 Meuse!*

*Sensaramente.*

Christine W. Baleto  
Director

**RECEIVED**  
By Internal Audit Office  
10/24/17 L.N.



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

**REQUEST FOR  
DIRECT PAYMENT**

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

URGENT - EXPEDITE PAYMENT     KEY & RELEASE -

<b>PAYEE:</b> Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b> G0016588
--	-----------------------------------

**PURPOSE:**  
**Sept 2017 - Final Allotment Request**

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoices
190	5639A179964GA201-290	\$ 100,739.79	Sept 2017 - Final Allotment Request
<b>TOTAL</b>		<b>\$ 100,739.79</b>	

**CHECK APPROPRIATE BOX BELOW:**

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> ACCOUNT NUMBER IS CORRECT  | <input type="checkbox"/> JOB ORDER NUMBER IS CORRECT | <input type="checkbox"/> INSUFFICIENT FUNDS |
| <input type="checkbox"/> PRIOR REFERENCE IS CORRECT | <input 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
<b>JOSEPH L. CABANA, FINANCE OFFICER</b>		October 17, 2017
FINANCE & PROCUREMENT COMMITTEE	Signature	Date
CERTIFICATION OF FUNDS AVAILABLE:		
<b>VICTOR A. PEREZ, COMMITTEE CHAIR</b>		October 17, 2017
FINANCE & PROCUREMENT COMMITTEE	Signature	Date



**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

**BOARD OF TRUSTEES**

**OFFICERS AND MEMBERS**

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Chairwoman

Hentrick M. Eveluck  
Vice Chairman

Rowena S. Zacarias  
Secretary

Victor A. Perez  
Treasurer

Dr. Jacqui D. Cyrus  
Member

Mary B. Mafias  
Dean of Elementary  
Ex-Officio Member

**COMMITTEES**

Executive  
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.gaesbot@gmail.com

**DATE:** October 17, 2017

**TO:** Christine Won Pat Baleto  
Director,  
Department of Administration

**FROM:** Joseph Limtiaco Cabana  
Finance Officer  
Guahan Academy Charter School Incorporated

**RE:** September 2017 - Final Allotment Request

Attached are all relevant documents to support the September 2017 Final Allotment Request 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

## BOARD OF TRUSTEES

### OFFICERS AND MEMBERS

Fe Valencia-Ovalles  
Chairwoman

Hentrick M. Eveluck  
Vice Chairman

Rowena S. Zacarias  
Secretary

Victor A. Perez  
Treasurer

Dr. Jacqui D. Cyrus  
Member

Mary B. Mañas  
Dean of Elementary  
Ex-Officio Member

### COMMITTEES

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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.  
SEPTEMBER 2017 - FINAL ALLOTMENT REQUEST

INVOICE: GACS FY 2016-2017-09-2017-02

AUTHORITY: Public Law 33-185



BE IT ENACTED BY THE PEOPLE OF GUAM

Section 1. Section 2 of Part 1, Chapter II of Public Law 33-185 hereby amended to read:

Section 2. Notwithstanding any provision of law, for the School Year 2016-2017, 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  
September 2017 - Final

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ -
PERSONNEL BENEFITS	114	\$ -
CONTRACTUAL	230	\$ 96,046.16
MATERIALS & SUPPLIES	240	\$ 2,273.46
WORKMAN'S COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ 2,120.17
POWER	361	\$ -
WATER	362	\$ 300.00
TELEPHONE & WIRELESS	363	\$ -
<b>TOTAL:</b>		<b>\$ 100,739.79</b>