



# 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

November 22, 2017

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

DEPARTMENT OF ADMINISTRATION  
NOV 22 2017  
GUAHAN ACADEMY CHARTER SCHOOL  
Received by: *[Signature]*  
Date: 11/27/17 Time: 9:49 AM

Speaker Benjamin J.F. Cruz

NOV 27 2017

DIRECTOR'S OFFICE Time: 9:49 AM [ ] PM File No. 34-129  
Received By: *[Signature]*

Re: Guahan Academy Charter School: FY 2018 November 2017 (2<sup>nd</sup> Partial) Allotment Request

Hafa Adai Director Baletto,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 November 2017 (2<sup>nd</sup> Partial) 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 \$110,662.47 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on November 21, 2017.

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

RECEIVED  
NOV 27 2017  
GUAM EDUCATION BOARD  
TIME 10:39 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  
Fax: (671) 472-5001  
Email: iao@gdoe.net



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

November 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.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** November 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 November 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 November 21, 2017, IAO received the Department of Administration's transmittal for GACS's November 2017 Second Partial Allotment Request of \$110,662.47. The IAO validated \$110,662.47 of GACS submitted invoices.

**Table 1: November 2017 Allotment Request Invoices (2<sup>nd</sup> Partial)**

Object Class	A	B	C	(B-C) = D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
1 Personnel Salaries	\$ 97,912.92	\$ 97,912.92	\$ 97,912.92	\$ -
2 Benefits	\$ 12,749.55	\$ 12,749.55	\$ 12,749.55	\$ -
3 Contractual	\$ -	\$ -	\$ -	\$ -
4 Supplies & Materials	\$ -	\$ -	\$ -	\$ -
5 Student Material	\$ -	\$ -	\$ -	\$ -
6 Power	\$ -	\$ -	\$ -	\$ -
7 Water	\$ -	\$ -	\$ -	\$ -
8 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -
9 Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 110,662.47</b>	<b>\$ 110,662.47</b>	<b>\$ 110,662.47</b>	<b>\$ -</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 \$560,514.87 of expenditures, leaving a balance of \$4,249,485.13 of unexpended funds. As of November 20, 2017, 946 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	
<b>Total (FY 2018)</b>	<b>\$625,351.53</b>	<b>\$625,351.50</b>	<b>\$ 560,514.87</b>	<b>\$64,836.63</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	\$ 560,514.87
GACS Maximum Budget	\$ 4,810,000	Remaining Funds	\$4,249,485.13

**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
Average	82	97	98	94	76	91	86	56	42	33	31	34	68	65	952

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: GACS November 2017 (2<sup>nd</sup> Partial) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel Salaries	D-2.1	Sanford Technology Group	189765-30H	11/17/2017	\$ 97,912.92	✓	\$ 97,912.92
Subtotal							\$ 97,912.92
114 Personnel Benefits	D-3.1	Sanford Technology Group	189765-30H	11/17/2017	\$ 6,070.61	✓	\$ 6,070.61
114 Personnel Benefits	D-3.2	Sanford Technology Group	189765-30H	11/17/2017	\$ 1,419.78	✓	\$ 1,419.78
114 Personnel Benefits	D-3.3	Sanford Technology Group	189765-30H	11/17/2017	\$ 3,462.40	✓	\$ 3,462.40
114 Personnel Benefits	D-3.4	Sanford Technology Group	189765-30H	11/17/2017	\$ 1,796.76	✓	\$ 1,796.76
Subtotal							\$ 12,749.55
Total							\$ 110,662.47



Eddie Baza Calvo  
Governor  
Ray Tenorio  
Lieutenant Governor

Department of Administration  
(DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
(UFISINAN DIREKTOT)  
Post Office Box 884 Hagalña, Guam 96932  
Tel: (671) 475-1101/1250 Fax: (671) 477-6788



Christine W. Baleto  
Director  
Vincent P. Arriola  
Deputy Director

November 20, 2017

Forward to IAO.

*Handwritten initials*  
11/21/17

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

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

*Buenas yun Hafa Adai!*

Pursuant to Public Law 34-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's partial allotment request for the month of November 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 Maase!*

*Sensuramente.*

*Handwritten signature of Christine W. Baleto*

Christine W. Baleto  
Director

Department of Education Office of the Superintendent	
Date:	11/21/17
Rec'd By:	<i>Handwritten name</i>
Print Name	Signature

**RECEIVED**  
By Internal Audit Office  
11/21/2017 *LW*



# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

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Vice Chairman

Rowena S. Zacarias  
Secretary

Victor A. Perez  
Treasurer

Dr. Jacqui D. Cyrus  
Member

Mary B. Mafnas, Principal  
Ex-Officio Member

### COMMITTEES

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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.gacsbot@gmail.com

FUNCTION: Guahan Academy Charter School, Inc.

Nov. 20

October 15, 2017 - PARTIAL ALLOTMENT REQUEST

INVOICE: GACS FY 2017-2018-11-2017-02

AUTHORITY: Public Law 34-42

Department of Administration  
Accounts

NOV 20 2017

BE IT ENACTED BY THE PEOPLE OF GUAM: Customer Service

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**

**BOARD OF TRUSTEES**

**OFFICERS AND MEMBERS**

Fe Valencia-Ovalles  
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Vice Chairman

Rowena S. Zacarias  
Secretary

Victor A. Perez  
Treasurer

Dr. Jacqui D. Cyrus  
Member

Richard P. Quiambao  
Member

Hentrick M. Eveluck  
Member

Mary B. Mafnas, Principal  
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.gacsbot@gmail.com

**DATE:** November 20, 2017

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

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

**RE:** November 2017 - Allotment Request #11-2017-02

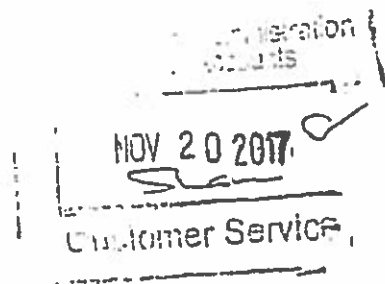
Attached are all relevant documents to support the November Allotment Request #11-2017-02 for Guahan Academy Charter School Incorporated.

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 -

<b>PAYEE:</b> Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b> G0016588
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**PURPOSE:**  
**Nov 2017 - Partial Allotment Request #11-2017-02**

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Invoice
190	5639A179964GA201-290	\$ 110,662.47	Nov 17 Partial Request #2
<b>TOTAL</b>		<b>\$ 110,662.47</b>	

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	

Department of Administration  
Section of Accounts  
Shawn  
NOV 20 2017

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
JOSEPH L. CABANA, FINANCE OFFICER FINANCE & PROCUREMENT COMMITTEE		November 20, 2017
CERTIFICATION OF FUNDS AVAILABLE:	Signature	Date
VICTOR A. PEREZ, COMMITTEE CHAIR FINANCE & PROCUREMENT COMMITTEE		November 20, 2017



# GUAHAN ACADEMY CHARTER SCHOOL

## Allotment Summary

November 2017 - Request 11-2017-02

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
PERSONNEL SALARIES	111	\$ 97,912.92
PERSONNEL BENEFITS	114	\$ 12,749.55
CONTRACTUAL	230	\$ -
MATERIALS & SUPPLIES	240	\$ -
WORKMANS COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ -
POWER	361	\$ -
WATER	362	\$ -
TELEPHONE & WIRELESS	363	\$ -
<b>TOTAL:</b>		<b>\$ 110,662.47</b>