



# DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT



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

November 09, 2017



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

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

Hafa Adai Director Baletto,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 October 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 \$116,189.14 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 31, 2017.

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

Sincerely,

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

Received by: [Signature]  
Date: 11/9/17 Time: 3:55 pm

Attachment

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

Speaker Benjamin J.F. Cruz



NOV 09 2017  
Time: 2:40 AM/PM File No: \_\_\_\_\_  
Received By: [Signature]



**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

November 9, 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:** October 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 October 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 October 31, 2017, IAO received the Department of Administration's transmittal for GACS's second October 2017 Partial Allotment Request of \$181,025.77. The IAO validated \$116,189.14 of GACS submitted invoices and identified a difference of \$64,836.63 from invoices not validated due to the lack of supporting documentation.

**Table 1: October 2017 Allotment Request Invoices (2<sup>nd</sup> 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>
Personnel Salaries	\$ -	\$ -	\$ -	\$ -
Benefits	\$ -	\$ -	\$ -	\$ -
Contractual	\$144,209.18	\$144,209.18	\$100,156.00	\$ 44,053.18
Supplies & Materials	\$ 2,041.20	\$ 2,041.20	\$ 621.20	\$ 1,420.00
Student Material	\$ -	\$ -	\$ -	\$ -
Power	\$ 10,518.92	\$ 10,518.92	\$ 10,518.92	\$ -
Water	\$ 4,093.42	\$ 4,093.42	\$ 4,093.42	\$ -
Telephone & Wireless	\$ 19,363.45	\$ 19,363.45	\$ -	\$ 19,363.45
Miscellaneous	\$ 799.60	\$ 799.60	\$ 799.60	\$ -
<b>TOTAL</b>	<b>\$181,025.77</b>	<b>\$181,025.77</b>	<b>\$116,189.14</b>	<b>\$ 64,836.63</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 \$340,138.62 of expenditures, leaving a balance of \$4,469,861.38 of unexpended funds. As of October 26, 2017, 957 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
<b>Total (FY 2018)</b>	<b>\$404,975.25</b>	<b>\$404,975.25</b>	<b>\$ 340,138.62</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	<u>\$ 340,138.62</u>
GACS Maximum Budget	<u>\$ 4,810,000</u>	Remaining Funds	<u>\$4,469,861.38</u>

**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	65	69	957
Average	82	97	99	94	77	91	87	56	42	33	31	34	65	69	957

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or [lmwilless@goe.net](mailto:lmwilless@goe.net), and Franklin Cooper-Nurse at 300-1336 or [fitcooper-nurse@goe.net](mailto:fitcooper-nurse@goe.net).

Appendix: GACS October 2017 (2nd Partial) Allotment Request Invoices

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
230 Contractual	B-2.1	ASC Trust Corporation	54883	10/5/2017	\$ 156.00	✓	\$ 156.00
230 Contractual	B-2.2	B&G Pacific, LLC	GUAHAN10171	10/6/2017	\$20,221.75		\$ -
230 Contractual	B-2.3	B&G Pacific, LLC	GUAHAN10172	10/9/2017	\$20,559.00		\$ -
230 Contractual	B-2.4	George V. Cruz		9/1/2017	\$50,000.00	✓	\$ 50,000.00
230 Contractual	B-2.5	George V. Cruz		10/2/2017	\$50,000.00	✓	\$ 50,000.00
230 Contractual	B-2.6	Pacedit	70918	10/1/2017	\$ 555.00		\$ -
230 Contractual	B-2.7	Xerox	090814351	10/1/2017	\$ 2,041.04		\$ -
230 Contractual	B-2.8	Xerox	090814376	10/1/2017	\$ 676.39		\$ -
Subtotal							\$ 100,156.00
290 Miscellaneous	B-3.1	Dial Rent to Own	04106171	10/9/2017	\$ 159.60	✓	\$ 159.60
290 Miscellaneous	B-3.2	Fast Copy Factory	20204	10/18/2017	\$ 50.00	✓	\$ 50.00
290 Miscellaneous	B-3.3	The Guam Daily Post	A44422	10/1/2017	\$ 240.00	✓	\$ 240.00
290 Miscellaneous	B-3.4	The Guam Daily Post	A44668	10/9/2017	\$ 350.00	✓	\$ 350.00
Subtotal							\$ 799.60
240 Supplies and Materials	B-4.1	Compacfic	659902	10/10/2017	\$ 776.00		\$ -
240 Supplies and Materials	B-4.2	Cosmos Distributing Co., Ltd.	7195758-IN	10/17/2017	\$ 644.00		\$ -
240 Supplies and Materials	B-4.3	Aqualicious	GACS-100317	10/3/2017	\$ 31.50	✓	\$ 31.50
240 Supplies and Materials	B-4.4	Aqualicious	GACS-100617	10/6/2017	\$ 49.50	✓	\$ 49.50
240 Supplies and Materials	B-4.5	Aqualicious	GACS-101017	10/10/2017	\$ 31.50	✓	\$ 31.50
240 Supplies and Materials	B-4.6	Aqualicious	GACS-101317	10/13/2017	\$ 36.00	✓	\$ 36.00
240 Supplies and Materials	B-4.7	Aqualicious	GACS-102017	10/20/2017	\$ 36.00	✓	\$ 36.00
240 Supplies and Materials	B-4.8	Pacific Guam	016955	10/18/2017	\$ 344.00	✓	\$ 344.00
240 Supplies and Materials	B-4.9	VMB International Co.	42524	10/17/2017	\$ 92.70	✓	\$ 92.70
Subtotal							\$ 621.20

361 Power	B-5.1	Guam Power Authority	646 562753637170	10/9/2017	\$ 2,811.29	✓	\$ 2,811.29	
361 Power	B-5.2	Guam Power Authority	646 346142977973	10/9/2017	\$ 7,707.63	✓	\$ 7,707.63	
							Subtotal	\$ 10,518.92
362 Waier	B-6.1	Guam Waterworks Authority	533977196738	10/6/2017	\$ 595.76	✓	\$ 595.76	
362 Waier	B-6.2	Guam Waterworks Authority	029537925189	10/6/2017	\$ 3,497.66	✓	\$ 3,497.66	
							Subtotal	\$ 4,093.42
363 Telephone and Wireless	B-7.1	GTA	10759623	10/1/2017	\$ 4,558.33		\$ -	
363 Telephone and Wireless	B-7.2	GTA	GACS001		\$ 14,805.12		\$ -	
							Subtotal	\$ -
							Total	\$ 116,189.14



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 31, 2017

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

To IAD.  
Amg 10/31/17

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

*Buenas yan 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 October 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

Department of Education Office of the Superintendent	
Date: 10/31/17	Time: 2:00
Rec'd By: ma	710300
Print Name	Signature



**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:**  
 Oct 2017 - Partial Allotment Request

LINE	ACCOUNT NUMBER	AMOUNT	DESCRIPTION
190	5639A179964GA201-290	\$ 181,025.77	Oct 2017 - Partial Allotment Request
<b>TOTAL</b>		<b>\$ 181,025.77</b>	

CHECK APPROPRIATE BOX BELOW:

- ACCOUNT NUMBER IS CORRECT
- PRIOR REFERENCE IS CORRECT
- OVERRIDE IS AUTHORIZED
- JOB ORDER NUMBER IS CORRECT
- VENDOR NUMBER IS CORRECT
- SUFFICIENT FUNDS
- INSUFFICIENT FUNDS

- I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCU
- I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT AND THAT PAYMENT IS PROPER AS PER THI ATTACHED DOCUMENTS.

PREPARED BY:

APPROVING OFFICIAL:

**JOSEPH L. CABANA, FINANCE OFFICER**  
 FINANCE & PROCUREMENT COMMITTEE  
 CERTIFICATION OF FUNDS AVAILABLE:

**VICTOR A. PEREZ, COMMITTEE CHAIR**  
 FINANCE & PROCUREMENT COMMITTEE

_____ Signature	_____ Date
 Signature	October 26, 2017 Date
 Signature	October 26, 2017 Date

**GUAHAN ACADEMY CHARTER SCHOOL**

**Allotment Summary**

**October 2017 - Partial**

<b>CLASSIFICATION</b>	<b>ACCOUNT CODE</b>	<b>TOTAL REQUESTED</b>
PERSONNEL SALARIES	111	\$ -
PERSONNEL BENEFITS	114	\$ -
CONTRACTUAL	230	\$ 144,209.18
MATERIALS & SUPPLIES	240	\$ 2,041.20
WORKMAN'S COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ 799.60
POWER	361	\$ 10,518.92
WATER	362	\$ 4,093.42
TELEPHONE & WIRELESS	363	\$ 19,363.45
<b>TOTAL:</b>		<b>\$ 181,025.77</b>





# GUAHAN ACADEMY CHARTER SCHOOL

## BOARD OF TRUSTEES

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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.

October 2017 - PARTIAL ALLOTMENT REQUEST

INVOICE: GACS FY 2017-2018-10-2017-02

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 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.

Department of Administration  
Division of Accounts

OCT 31 2017

Customer Service



**GUAHAN  
ACADEMY  
CHARTER SCHOOL**

**BOARD OF TRUSTEES**

**OFFICERS AND MEMBERS**

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**Hentrick M. Eveluck**  
Vice Chairman

**Rowena S. Zacarias**  
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Member

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Member

**Mary B. Mafnas, Principal**  
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P.O. Box CS  
Hagatna, Guam 96932  
(671) 979-1065/6  
info.gacsbots@gmail.com

**DATE:** October 26, 2017

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

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

**RE:** October 2017 - Partial Allotment Request

Attached are all relevant documents to support the October 2017 Partial 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