



**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

August 10, 2018

**Speaker Benjamin J.F. Cruz**

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

**AUG 08 2018**

Time: 3:20 [ ] AM [ ] PM File No. 34-2092  
Received By: [Signature]

**Re: iLearn Academy Charter School: Fiscal Year 2018 August 2018 Allotment Request**

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 August 2018 Allotment Request by our Internal Audit Office (IAO) in collaboration with members of the iLearn, I am able to submit my verification of accuracy as required by Public Law 34 - 42, Chapter II, Part I, in its entirety.

Our IAO was able to validate \$149,341.74 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on August 2, 2018.

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

Sincerely,

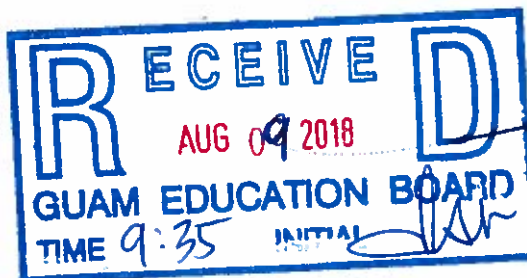
Jon J.P. Fernandez  
Superintendent of Education jo

**Attachment**

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



Erick C. tez iLearn  
[Signature] 8/9/18





**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 Auditor

August 8, 2018

**MEMORANDUM**

**TO:** Jon J.P. Fernandez, Superintendent of Education

**CC:** Taling M. Taitano, Deputy Superintendent of Finance and Administrative Services

**FROM:** *ibulatao for*  
Franklin J.T. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** August 2018 Review of iLearn Academy Charter School's Invoices

Hafa Adai,

The Guam Department of Education (GDOE) Internal Audit Office (IAO) has completed its review of iLearn Academy Charter School (iLearn)'s allotment request for August 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 August 2, 2018, IAO received the Department of Administration's transmittal for iLearn's August 2018 Allotment Request of \$149,341.74. IAO validated \$149,341.74 of the submitted invoices. See Table 1 and Appendix 1 for details.

**Table 1: August 2018 Allotment Request**

13th Drawdown	(A)	(B)	(C)
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 45,950.31	\$ 45,950.31	\$ 45,950.31
Benefits	4,532.47	4,532.47	4,532.47
Contractual	98,858.96	98,858.96	98,858.96
<b>Total</b>	<b>\$ 149,341.74</b>	<b>\$ 149,341.74</b>	<b>\$ 149,341.74</b>

PL 34-42 provides \$6,500 for each student up to 500 students or a total of \$3,250,000. However, due to revenue shortfalls from tax cuts, iLearn's Fiscal Year (FY) 2018 appropriations were reduced by \$281,567<sup>1</sup> for a revised appropriation of \$2,968,433. For FY 2018, IAO validated \$2,968,433 of expenditures, leaving an unexpended balance of \$0. As of August 1, 2018, 500 students were enrolled in iLearn. See Tables 2, 3, and 4 for details.

<sup>1</sup> Bureau of Budget and Management Research (2018, January 24). *FY 2018 general fund appropriation reductions- tax cuts and jobs act of 2017*.

**Table 2: FY 18 Validation Summary**

Month	iLearn's Drawdown	Submitted Invoices	IAO's Validation
October	\$ 282,077.74	\$ 282,077.74	\$ 282,077.74
November	278,941.58	278,941.58	278,941.58
December	277,722.76	277,722.76	277,722.76
January	334,059.11	334,059.11	334,059.11
February	278,623.43	278,623.43	278,623.43
March	268,828.48	268,828.48	268,828.48
April	271,692.69	271,692.69	271,692.69
May	276,039.80	276,039.80	276,039.80
June	227,894.96	227,894.96	227,894.96
June (Supp. #1)	51,244.25	51,244.25	51,244.25
July	221,134.12	221,134.12	221,134.12
July (Supp. #1)	50,832.34	50,832.34	50,832.34
August	149,341.74	149,341.74	149,341.74
<b>Total (FY 18)</b>	<b>\$ 2,968,433.00</b>	<b>\$ 2,968,433.00</b>	<b>\$ 2,968,433.00</b>

**Table 3: FY 18 General Fund Appropriation Reduction**

Remaining Funds	
P.L. 34-42 Funding Per Student (\$6,500 x 500 Students)	\$ 3,250,000.00
Less: Appropriations Reduction (BBMR Circular 18-04)	(281,567.00)
	Revised Budget 2,968,433.00
	Less: IAO's Validation (2,968,433.00)
	<b>Unexpended Balance \$ -</b>

**Table 4: FY 18 Enrollment Summary**

SY	Month	Grade Level						Total
		K	1	2	3	4	5	
17-18	October 2017	107	101	99	65	68	60	500
17-18	November 2017	107	101	99	65	68	60	500
17-18	December 2017	107	101	99	65	68	60	500
17-18	January 2018	107	101	99	65	68	60	500
17-18	February 2018	108	99	99	67	68	59	500
17-18	March 2018	108	99	99	67	68	59	500
17-18	April 2018	108	99	99	67	68	59	500
17-18	May 2018	109	99	99	67	68	59	501
17-18	June 2018	78	115	90	96	60	61	500
18-19	August 2018	85	113	87	95	60	60	500
<b>SY 17-18 Average</b>		<b>102</b>	<b>103</b>	<b>97</b>	<b>72</b>	<b>66</b>	<b>60</b>	<b>500</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 [fitcooper-nurse@gdoe.net](mailto:fitcooper-nurse@gdoe.net).

### Appendix 1: iLearn August 2018 Invoice Details

Month	Type of Request	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
August	Monthly	230 Contractual	M-2.1	Saint Paul Christian School	A+ Ed. Infrastructure	August 2018	August	98,858.96	98,858.96
August	Monthly	111 Personnel	M-3.1	Sanford Technology Group LLC	PPE: 7/27/18	200419-04J	7/27/2018	45,950.31	45,950.31
August	Monthly	113 Benefits	M-4.1	Sanford Technology Group LLC	PPE: 7/27/18	200419-04J	7/27/2018	4,532.47	4,532.47
<b>Total</b>								<b>149,341.74</b>	<b>149,341.74</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



**Edward Birn**  
Director  
**Vincent P. Arriola**  
Deputy Director

August 1, 2018

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

*Forward to CAO.  
Hand 8/2/18*

**RE: iLearn Academy Charter School – August 2018 Allotment Request**

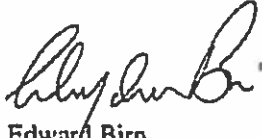
*Buenas yam Hafa Adai:*

Pursuant to Public Law 34-42, Chapter 11, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of August for Fiscal Year 2018. Herewith are the supporting documents provided by iLearn Academy Charter School for your review and immediate action.

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

*Si Yu'os Maase!*

*Sensaramente,*

  
Edward Birn  
Director

✓ Attachments

<b>Department of Education</b>	
Office of the Superintendent	
DATE: 8/2/18	TIME: 10:36am
Rec'd. By: <i>Corina Lopez</i>	<i>Ch...</i>
Print Name	Signature
	<i>208020-1</i>

**iLearn**   
**ACADEMY CHARTER SCHOOL**

P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

August 1, 2018

Mr. Jon Fernandez  
Superintendent, GDOE  
P.O. Box DE  
Hagatna, Guam 96932

Dear Mr. Fernandez,

Attached is a copy of the Allotment Request submitted to the Department of Administration for August 2018 and corresponding invoices for the drawdown of funds under the FY2018 budget approved by the Legislature.

Sincerely,

  
Hosen Nishihira

iLearn Academy Charter School  
Authorized Board Member

# iLearn

**ACADEMY CHARTER SCHOOL**

P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

August 1, 2018

To: Mr. Jon Fernandez  
Superintendent, GDOE

Mr. Franklin Cooper-Nurse  
Chief Auditor (IAO), GDOE

Ms. Leana Willess  
Audit Staff, GDOE

From: Mrs. Helen Nishihira  
Authorized Board Member, iLearn Academy Charter School

Mrs. Nina Doromal Field  
Business Manager, iLearn Academy Charter School

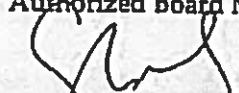
Re: INVOICES  
Please see attached copy of the invoices:  
1) A+ Invoice (August 2018) PARTIAL ONLY  
2) Personnel Salaries: PPE 7/27/18  
3) Employee Benefits: PPE 7/27/18

If you have any questions, please contact us via email at [hnishihira@ilearnguam.org](mailto:hnishihira@ilearnguam.org) or [nfield@ilearnguam.org](mailto:nfield@ilearnguam.org)

Sincerely,



Mrs. Helen Nishihira  
Authorized Board Member, iLearn Academy Charter School



Mrs. Nina Doromal Field  
Business Manager, iLearn Academy Charter School

# iLearn

**ACADEMY CHARTER SCHOOL**

P.O. Box 8445, Tamuning, Guam 96931  
Phone: 989-3789/99

**FUNCTION: iLearn Academy Charter School  
AUGUST 2018 Allotment Request**

**INVOICE: ILACS FY 2018-08-2018**

**AUTHORITY: P.L. 34-42, Chapter II, Section 3**

**Section 3. Guam Academy Charter Schools.** Notwithstanding any provision of law, pursuant to § 12116(e) of Chapter 12, Title 17 GCA, the Department of Administration (DOA) is hereby authorized and directed to deduct, in proportion to the ratio of cash received from the total Fiscal Year 2018 General and Special Fund appropriations in Section 1 of this Part of this Chapter to the GDOE, Six Thousand Five Hundred Dollars (\$6,500) per enrollee of the 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 from the total Fiscal Year 2018 General and Special Fund appropriations in Section 1 of this Part of this Chapter to GDOE based on the actual enrollment at the time multiplied by the per pupil cost as established by this Section. Each Academy Charter School shall submit a monthly invoice to DOA. Upon receipt of said invoice, DOA shall remit it to 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 GDOE fails to report its findings, the invoiced amount received by DOA *shall* be automatically transmitted to each Academy Charter School.

<b>CLASSIFICATION</b>	<b>ACCOUNT CODE</b>	<b>TOTAL REQUESTED</b>
<b>TOTAL FUNDING AVAILABLE: \$6,500 X 500 Students</b>		
Personnel	111	\$ 45,950.31
Employee Benefits		\$ 4,532.47
A+ Contract (PARTIAL)		\$98,858.96

**ALLOTMENT REQUEST: \$ 149,341.74**





**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:**  
  
 iLearn Academy Charter School  
 PO BOX 8445  
 TAMUNING, GUAM 96913

**VENDOR NUMBER:**  
  
 10012226

**PURPOSE:**  
 Allotment Request for AUGUST 2018

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A189964GA202-290	\$ 149,341.74	
<b>TOTAL</b>		<b>149,341.74</b>	

**CHECK APPROPRIATE BOX BELOW:**

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

<b>PREPARED BY:</b> <u>NINA D. FIELD - BUSINESS MANAGER</u>		August 1, 2018 Date
<b>APPROVING OFFICIAL:</b> <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>		August 1, 2018 Date
<b>CERTIFICATION OF FUNDS AVAILABLE:</b> <u>HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER</u>		August 1, 2018 Date
_____	_____	_____
	Signature	Date