



**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

July 25, 2018

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



**Re: iLearn Academy Charter School: Fiscal Year 2018 July 2018 (Supplementary #1) Allotment Request**

Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 July 2018 (Supplementary #1) 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 \$50,832.34 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on July 17, 2018.

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

Sincerely,

Jon J.P. Fernandez  
Superintendent of Education

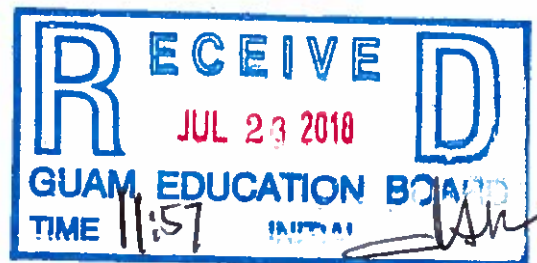
Speaker Benjamin J.F. Cruz

Attachment

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

JUL 26 2018  
Time: 11:31 AM [ ] PM File No. \_\_\_\_\_  
Received By:

iLearn  
  
7/27/18





**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



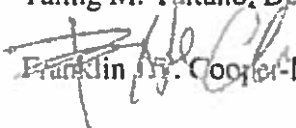
**FRANKLIN  
COOPER-NURSE**  
Chief Auditor

July 23, 2018

**MEMORANDUM**

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

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

**FROM:**  Franklin M. Cooper-Nurse, Chief Auditor, Internal Audit Office

**SUBJECT:** July 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 July 2018 (Supplementary #1). 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 July 17, 2018, IAO received the Department of Administration's transmittal for iLearn's July 2018 Allotment Request of \$50,832.34. IAO validated \$50,832.34 of the submitted invoices. See Table 1 and Appendix 1 for details.

**Table 1: July 2018 (Supplementary #1) Allotment Request**

<b>12th Drawdown</b>	<b>[A]</b>	<b>[B]</b>	<b>[C]</b>
<b>Object Class</b>	<b>iLearn's Drawdown</b>	<b>Submitted Invoices</b>	<b>IAO's Validation</b>
<b>Personnel Salaries</b>	\$ 46,295.63	\$ 46,295.63	\$ 46,295.63
<b>Benefits</b>	4,536.71	4,536.71	4,536.71
<b>Total</b>	\$ 50,832.34	\$ 50,832.34	\$ 50,832.34

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 \$2,819,091.26 of expenditures, leaving an unexpended balance of \$149,341.74. As of June 28, 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
<b>Total (FY 18)</b>	<b>\$ 2,819,091.26</b>	<b>\$ 2,819,091.26</b>	<b>\$ 2,819,091.26</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 (2,819,091.26)
	<b>Unexpended Balance \$ 149,341.74</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
<b>SY 17-18 Average</b>		<b>104</b>	<b>102</b>	<b>98</b>	<b>69</b>	<b>67</b>	<b>60</b>	<b>500</b>

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

**Appendix 1: iLearn July 2018 (Supplementary #1) Invoice Details**

Month	Type of Request	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
July	Supplementary #1	111 Personnel	L-2.1	Sanford Technology Group LLC	PPE 07/13/18	199887-04J	7/13/2018	46,295.63	46,295.63
July	Supplementary #1	113 Benefits	L-3.1	Sanford Technology Group LLC	PPE 07/13/18	199887-04J	7/13/2018	4,536.71	4,536.71
<b>Total</b>								<b>50,832.34</b>	<b>50,832.34</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

July 16, 2018

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

*Forward  
to I.A.  
ECS*

RE: iLearn Academy Charter School – July 2018 Allotment Request (Supplementary #1)

*Buenas yan Hafu Adai:*

Pursuant to Public Law 34-42, Chapter II, Part I, we are submitting iLearn Academy Charter School's allotment request for the month of July 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, Mary Grace Edrosa at 475-1283

*Si Yu'os Maase!*

*Sensaramente.*

*Edward Birn*  
Edward Birn  
Director

*Yup 7/16/18  
you 7/16/18*

Department of Education Office of the Superintendent	
Date: 7/17/18 9:50 AM	
Rec'd By. <i>[Signature]</i>	Signature
Print Name	

✓ Attachments



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

July 16, 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 July 2018 (supplementary #1) and corresponding invoices for the drawdown of funds under the FY2018 budget approved by the Legislature.

Sincerely,

A handwritten signature in black ink that reads "Helen Nishihira".

Helen Nishihira  
iLearn Academy Charter School  
Authorized Board Member



**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> Koon Academy Charter School PO BOX 8445 TAMUNING, GUAM 96913	<b>VENDOR NUMBER:</b>  H012226
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**PURPOSE:**  
Allotment Request for JULY 2018 (supplementary #1)

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A189564GA202-290	\$ 50,832.34	
<b>TOTAL</b>		<b>50,832.34</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

<b>PREPARED BY</b> <u>NINA D. FIELD - BUSINESS MANAGER</u>		July 16, 2018 Date
<b>APPROVING OFFICIAL</b> <u>HELEN NISHIHARA - AUTHORIZED BOARD MEMBER</u>		July 16, 2018 Date
<b>CERTIFICATION OF FUNDS AVAILABLE</b> <u>HELEN NISHIHARA - AUTHORIZED BOARD MEMBER</u>		July 18, 2018 Date
_____	Signature	Date

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# iLearn

**ACADEMY CHARTER SCHOOL**

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

July 16, 2018

To: Mr. Jon Fernandez  
Superintendent, GDOE

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

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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) Personnel Salaries: PPE 7/13/18  
2) Employee Benefits: PPE 7/13/18

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)

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Sincerely,

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

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



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# iLearn

ACADEMY CHARTER SCHOOL



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

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**FUNCTION:** iLearn Academy Charter School  
JULY 2018 Allotment Request (supplementary #1)

**INVOICE:** ILACS FY 2018-07-2018

**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 Guåhan 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.

CLASSIFICATION	ACCOUNT CODE	TOTAL REQUESTED
TOTAL FUNDING AVAILABLE: \$6,500 X 500 Students		
Personnel	111	\$ 46,295.63
Employee Benefits		\$ 4,536.71

**ALLOTMENT REQUEST:**        \$ 50,832.34

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SAWYER TECHNOLOGY GROUP LLC  
 333 South Marino Dr. Rm.1  
 Tempe, Az 85283  
 (471) 647-0220 / (FAX) 647-0250

COMPANY: 04J  
 1 ELIZABETH ACADEMY CHARTER SCHOOL  
 ATTENTION: MIHA DORCHAL  
 EMI: 660233033

INVT: 193837-04J  
 INV DATE: 7/13/18  
 PAID:  
 TEL#: 6716663845

I N V O I C E  
 \*\*\*\*\*

PPC: 7/13/18

CHECK DATE: 7/16/18

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BAIRN DED	DUE AMOUNT
REG:	46598.73	2634.71	2843.70	665.04	.00	.00	4336.71	35919.57	480.25	46691.01
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAIR:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>TOTAL:</b>	<b>46598.73</b>	<b>2634.71</b>	<b>2843.70</b>	<b>665.04</b>	<b>.00</b>	<b>.00</b>	<b>4336.71</b>	<b>35919.57</b>	<b>480.25</b>	<b>46691.01</b>

\*\* BDC-STG Initiated

DIRECT DEPOSITS:	34764.74		
REGULAR CHECKS:	1153.83	PROC FEE:	244.62
<b>TOTAL REGULAR NETPAY:</b>	<b>35919.57</b>	<b>DUE STG:</b>	<b>46295.63</b>

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
7	CHECKS		
42	ADVISES		
44	EMP COUNT	5.00	220.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:

	ACH AMOUNT	COMPAIR	EJE TO STG
Federal Income Tax.....	.00	.00	2634.71
Employer Fica Tax.....	.00	.00	2843.70
Employer Fica Tax.....	.00	.00	2843.70
Employer Medicare Tax.....	.00	.00	665.04
Employer Medicare Tax.....	.00	.00	665.04
Local Tax.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employer Local SS.....	.00	.00	.00
Employer Local HCF.....	.00	.00	.00
Employer Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	1153.83
Direct Deposit.....	34764.74	.00	34764.74
Client.....	.00	.00	.00
Crash-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BAIRING DEDUCTION:

Checks.....	.00	.00	.00
Direct Deposit.....	480.25	.00	480.25
Crash-up.....	.00	.00	.00

PROCESSING FEE..... .00 .00 244.62

TOTAL ACH/COM/STG CONTROL --> 35244.99 .00 46295.63 \*\*

PROCESS FEE --> 244.62

