



# 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



Speaker Benjamin J.F. Cruz

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

January 8, 2018

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

JAN 09 2018

Time: 9:00 AM | PM File No. \_\_\_\_\_

Received By: [Signature]

Received By: [Signature] Date: 1/9/18 Time: 12:35pm

**Re: Guahan Academy Charter School: FY 2018 January 2018 (Partial #1) Allotment Request**

Hafa Adai Director Baleto,

Upon review of the Guahan Academy Charter School Fiscal Year 2018 January 2018 (Partial #1) 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 34-42, Chapter II, Section 3 in its entirety.

Our Internal Audit Office was able to validate \$122,064.36 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to our Internal Audit Office on January 4, 2018.

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

Sincerely,

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

Attachment

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

DEPARTMENT OF ADMINISTRATION

JAN 09 2018  
[Signature] 9:55  
DIRECTOR'S OFFICE

**RECEIVED**  
JAN 09 2018  
GUAM EDUCATION BOARD  
TIME 9:50 AM INITIAL Mark



**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@gdoc.net



**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

January 8, 2018

**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:** January 2018 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 partial allotment request for January 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 January 3, 2018, IAO received the Department of Administration's transmittal for GACS's January 2018 Partial #1 Allotment Request of \$146,654.61. The IAO validated \$122,064.36 of GACS submitted invoices and did not validate \$24,590.25 due to an error in calculating payroll expenses.

**Table 1: January 2018 Allotment Request Invoices (Partial #1)**

Object Class	A	B	C	(B-C) = D
	GACS Drawdown	Submitted Invoices	IAO's Validation	Difference
1 Personnel Salaries	\$ 119,433.78	\$ 119,433.78	\$ 94,625.28	\$ 24,808.50
2 Benefits	\$ 15,834.78	\$ 15,834.78	\$ 16,053.03	\$ (218.25)
3 Contractual	\$ 751.87	\$ 751.87	\$ 751.87	\$ -
4 Supplies & Materials	\$ -	\$ -	\$ -	\$ -
5 Student Material	\$ -	\$ -	\$ -	\$ -
6 Power	\$ 10,634.18	\$ 10,634.18	\$ 10,634.18	\$ -
7 Water	\$ -	\$ -	\$ -	\$ -
8 Telephone & Wireless	\$ -	\$ -	\$ -	\$ -
9 Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 146,654.61</b>	<b>\$ 146,654.61</b>	<b>\$ 122,064.36</b>	<b>\$ 24,590.25</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 \$1,092,686.21 of expenditures, leaving a balance of \$3,717,313.79 of unexpended funds. As of January 2, 2018, 938 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
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	\$ -
Dec 2017 (Partial)	\$ 125,065.99	\$ 125,065.99	\$ 125,065.99	\$ -
Dec 2017 (Partial #2)	\$ 113,142.58	\$ 113,142.58	\$ 105,782.74	\$ 7,359.84
Dec 2017 (Partial #3)	\$ 468,515.60	\$ 468,515.60	\$ -	\$ 468,515.60
Dec 2017 (Partial #4)	\$ 179,258.25	\$ 179,258.25	\$ 179,258.25	\$ -
Jan 2018 (Partial #1)	\$ 146,654.61	\$ 146,654.61	\$ 122,064.36	\$ 24,590.25
<b>Total (FY 2018)</b>	<b>\$ 1,657,988.56</b>	<b>\$1,657,988.53</b>	<b>\$ 1,092,686.21</b>	<b>\$565,302.32</b>

**Per PL 34-42 (FY 2018; SY 2018-2019)**

Funding Per Student	\$ 6,500
Maximum Enrollment	740
GACS Maximum Budget	\$ 4,810,000

**Year-to-Date**

Budget	\$4,810,000.00
IAO's Validation	\$1,092,686.21
Remaining Funds	\$3,717,313.79

**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
Dec-17	81	96	97	94	75	91	85	56	42	33	30	34	67	64	945
Jan-18	81	96	96	93	75	90	84	55	41	31	31	34	67	64	938
<b>Average</b>	<b>81</b>	<b>96</b>	<b>97</b>	<b>94</b>	<b>76</b>	<b>91</b>	<b>85</b>	<b>56</b>	<b>42</b>	<b>33</b>	<b>31</b>	<b>34</b>	<b>68</b>	<b>65</b>	<b>949</b>

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

**Appendix: GACS January 2018 (Partial #1) Allotment Request Invoices**

Object Code and Class	Reference	Vendor	Invoice #	Invoice Date	Invoice Amount	Validated	Validated Amount
111 Personnel Salaries	I-2.1	Sanford Technology Group	191455-30H	12/29/2017	\$ 119,433.78		\$ 94,625.28
							\$ 94,625.28
114 Personnel Benefits	I-3.1	Sanford Technology Group	191455-30H	12/29/2017	\$ 5,854.20	✓	\$ 5,854.20
114 Personnel Benefits	I-3.2	Sanford Technology Group	191455-30H	12/29/2017	\$ 1,150.86		\$ 1,369.11
114 Personnel Benefits	I-3.3	Sanford Technology Group	191455-30H	12/29/2017	\$ 1,796.76	✓	\$ 1,796.76
114 Personnel Benefits	I-3.4	Sanford Technology Group	191455-30H	12/29/2017	\$ 7,032.96	✓	\$ 7,032.96
							\$ 16,053.03
230 Contractual	I-4.1	Sanford Technology Group	191455-30H	12/29/2017	\$ 751.87	✓	\$ 751.87
							\$ 751.87
361 Power	I-5.1	Guam Power Authority	686 346147768657	12/11/2017	\$ 7,181.43	✓	\$ 7,181.43
361 Power	I-5.2	Guam Power Authority	686 562759893098	12/11/2017	\$ 3,452.75	✓	\$ 3,452.75
							\$ 10,634.18
							<b>\$122,064.36</b>



**Eddie Baza Calvo**  
Governor  
**Roy 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

January 3, 2018

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

*Forward to  
Internal Audit.  
[Signature]  
1/4/18*

**RE: Guahan Academy Charter School – January 2018 (Partial#1) Allotment Request**

*Buenas yan Hafa Adai:*

Pursuant to Public Law 33-42, Chapter II, Part I, we are submitting Guahan Academy Charter School's partial allotment request for the month of January 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!*

*Sensaramente,*

**Christine W. Baleto**  
Director

<b>Department of Education</b>	
Office of the Superintendent	
DATE: <u>1/3/18</u>	TIME: <u>11:10 AM</u>
Rec'd. By: <u>Maria</u>	<u>8010301</u>
Print Name	Signature



**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> Guahan Academy Charter School P.O. Box CS Hagatna, GU 96932	<b>VENDOR NUMBER:</b> G0016588
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**PURPOSE:**  
**Jan 2018 - Allotment Request (Partial #1)**

TRAN CODE	ACCOUNT NUMBER	AMOUNT	
190	5639A179964GA201-290	\$ 146,654.61	Jan 2018 - Allotment Request (Partial #1)
		\$ 146,654.61	

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

PREPARED BY:

<b>APPROVING OFFICIAL:</b>  Al Erguiza, Procurement & Audit Manager FINANCE & PROCUREMENT COMMITTEE	Signature  Signature	Date January 2, 2018 Date
<b>CERTIFICATION OF FUNDS AVAILABLE:</b>  VICTOR A. PEREZ, COMMITTEE CHAIR FINANCE & PROCUREMENT COMMITTEE	Signature  Signature	Date January 2, 2018 Date

**GUAHAN ACADEMY CHARTER SCHOOL**

**Allotment Summary**

**January 2018 - Partial #1**

<b>CLASSIFICATION</b>	<b>ACCOUNT CODE</b>	<b>TOTAL REQUESTED</b>
PERSONNEL SALARIES	111	\$ 119,433.78
PERSONNEL BENEFITS	114	\$ 15,834.78
CONTRACTUAL	230	\$ 751.87
MATERIALS & SUPPLIES	240	\$ -
WORKMAN'S COMP & GEN LIAB	270	\$ -
DRUG TESTING	271	\$ -
MISCELLANEOUS	290	\$ -
POWER	361	\$ 10,634.18
WATER	362	\$ -
TELEPHONE & WIRELESS	363	\$ -
<b>TOTAL:</b>		<b>\$ 146,654.61</b>



Department of Administration  
Division of Accounts

# GUAHAN ACADEMY CHARTER SCHOOL

JAN 02 2018  
FUNCTION:

Guahan Academy Charter School, Inc.  
JANUARY 2018 -ALLOTMENT REQUEST  
(Partial #1)

BOARD OF TRUSTEES  
Customer Service

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Ex-Officio Member

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Human Resources

Special Education

Technology

P.O. Box CS

Hagatna, Guam 96932

(671) 979-1065/6

info.gacsbot@gmail.com

INVOICE: GACS FY 2017-2018-01-2018-02

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 20167-2018, 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**

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**COMMITTEES**

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Technology

P.O. Box CS  
Hagatna, Guam 96932  
(671) 979-1065/6  
[info.gacsbob@gmail.com](mailto:info.gacsbob@gmail.com)

**DATE:** January 02, 2018

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

**FROM:** Al Erguiza  
Procurement & Audit Manager  
Guahan Academy Charter School Incorporated

**RE:** January 2018 - Allotment Request (Partial #1)

Attached are all relevant documents to support the January 2018 Allotment Request (Partial #1) 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**