



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

June 5, 2018

0141 34-10-1974
Speaker Benjamin J.F. Cruz

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

JUN 08 2018
Time: 152 AM PM File No. _____
Received By: _____

Re: iLearn Academy Charter School: Fiscal Year 2018 June 2018 Allotment Request


Hafa Adai,

Upon review of the iLearn Academy Charter School (iLearn) Fiscal Year 2018 June 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 \$227,894.96 of the invoiced total. Please see the attached verification report. This validation is based on actual invoices submitted to the IAO on June 4, 2018.

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 ✓
iLearn Academy Charter School

2018 JUN -8 PM 4: 20M



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

June 5, 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: June 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 June 2018. The 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 June 4, 2018, IAO received the Department of Administration's transmittal for iLearn's June 2018 Allotment Request of \$227,894.96. IAO validated \$227,894.96 of the submitted invoices. See Table 1 and Appendix 1 for details.

Table 1: June 2018 Allotment Request

9th Drawdown	[A]	[B]	[C]
Object Class	iLearn's Drawdown	Submitted Invoices	IAO's Validation
Personnel Salaries	\$ 53,261.99	\$ 53,261.99	\$ 53,261.99
Benefits	4,632.97	4,632.97	4,632.97
A+ Contract	170,000.00	170,000.00	170,000.00
Total	\$ 227,894.96	\$ 227,894.96	\$ 227,894.96

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 \$281,567¹ for a revised appropriation of \$2,968,433. For FY 2018, IAO validated

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

\$2,495,880.55 of expenditures, leaving an unexpended balance of \$472,552.45. As of June 1, 2018, 502 students were enrolled in iLearn. See Tables 2, 3, and 4 for details.

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
Total (FY 18)	\$ 2,495,880.55	\$ 2,495,880.55	\$ 2,495,880.55

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	(2,495,880.55)
Unexpended Balance	<u>\$ 472,552.45</u>

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
18-19	June 2018	75	115	93	96	60	61	500
SY 17-18 Average		104	102	98	69	67	60	500

Should you have any questions or concerns, please contact Leana Willess at 300-3697 or lmwilless@gdoe.net, and Franklin Cooper-Nurse at 300-1336 or fjtcooper-nurse@gdoe.net.

Appendix 1: iLearn June Invoice Details

Month	Object Code & Class	Ref	Vendor	Description	Invoice Number	Invoice Date	Invoice Amount	Validated Amount
June	111 Personnel	I-2 1	Sanford Technology Group LLC	PPE 06/01/18	198146-04J	5/31/2018	53,261.99	53,261.99
June	113 Benefits	I-3 1	Sanford Technology Group LLC	PPE 06/01/18	198146-04J	5/31/2018	4,632.97	4,632.97
June	233 Classroom Space and Office Rental	I-4 1	Saint Paul Christian School	A- Ed. Infrastructure	-	June 2018	170,000.00	170,000.00
Total							227,894.96	227,894.96



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

June 1, 2018

Fwd to CAO.
[Signature]
6/4/18

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

Department of Education Office of the Superintendent	
Date: <u>6/4/18</u>	Time: <u>8:30 AM</u>
Rec'd By: <u>[Signature]</u>	
Print Name	Signature

RE: iLearn Academy Charter School – June 2018 Allotment Request# 1

Buenas yan Hafa 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 June 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 Mause!

Sensaramente,

Department of Education Office of the Superintendent	
Date: _____	Time: _____
Rec'd By: <u>[Signature]</u>	
Print Name	Signature

[Signature]
Edward Birn
Director

Attachments



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: Ilam Academy Charter School PO BOX 8445 TAMUNING, GUAM 96913	VENDOR NUMBER: 10012226
---	---------------------------------------

PURPOSE:
 Allotment Request for JUNE 2018

TRAN CODE	ACCOUNT NUMBER	AMOUNT	Remarks
190	5639A189964GA202-290	227,894.96	
TOTAL:		227,894.96	

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

PREPARED BY

NINA D. FIELD - BUSINESS MANAGER

 Signature

 June 1, 2018
 Date

APPROVING OFFICIAL

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

 Signature

 June 1, 2018
 Date

CERTIFICATION OF FUNDS AVAILABLE

HELEN NISHIHIRA - AUTHORIZED BOARD MEMBER

 Signature

 June 1, 2018
 Date

 Signature

 Date



256 Chalan Pale, Ramon Haya, Yigo Guam

June 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 June 2018 and corresponding invoices for the drawdown of funds under the FY2018 budget approved by the Legislature.

Sincerely,

A handwritten signature in cursive script, appearing to read "H Nishihira".

Helen Nishihira

iLearn Academy Charter School
Authorized Board Member

iLearn



ACADEMY CHARTER SCHOOL

256 Chalan Pale, Ramon Haya, Yigo Guam
1671-989-3789 or 1671-989-3799

June 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 (June 2018)
2) Personnel Salaries: PPE 6/1/18
3) Employee Benefits: PPE 6/1/18

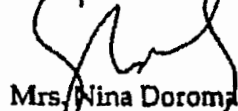
If you have any questions, please contact us via email at hnishihira@ilearnguam.org or nfield@ilearnguam.org

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

256 Chalan Pale, Ramon Haya, Yigo Guam

**FUNCTION: iLearn Academy Charter School
JUNE 2018 Allotment Request #1**

INVOICE: ILACS FY 2018-06-2018

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	\$ 53,261.99
Employee Benefits		\$ 4,632.97
A+ Contract	233	\$ 170,000

JUNE 2018 ALLOTMENT REQUEST: \$ 227,894.96

SAINT PAUL CHRISTIAN SCHOOL

INVOICE

671-637-9855
mdorego.spcs@gmail.com

1700 Mendioka St.
Dededo, Guam 96929

Attention: Nina Doromal Field
Business Manager
iLearn Academy Charter School
Date: SY 2017-2018

Project Title: A+ Education Infrastructure Contract
Invoice: A+ JUNE 2018

Description	Charge	Payment	Balance
A+ Contract	\$ 170,000		\$ 170,000.00
Notes: PAST DUE		JUNE 2018	\$ 170,000.00

Sincerely yours,


Malu Dorego (SPCS Business Manager)

SAIFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 043
 : ILEARN ACADEMY CHARTER SCHOOL
 ATTENTION: HILIA BOROMAL
 EIM: 660833030

INV#: 198146-043
 INV DATE: 5/31/18
 FAX#:
 TEL#: 6716863845

I N V O I C E

PPE: 6/01/18

CHECK DATE: 6/04/18

	GROSS PAY	FIT	FICA	MEDICARE	LOC TAX	LOC SS	DEDUCT	NET PAY	BANK DCD	DUE AMOUNT
REG:	53154.72	3518.34	3250.28	760.09	.00	.00	4632.97	40993.04	480.25	53012.37
CLT:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
GRU:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
HAND:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
VOID:	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL:	53154.72	3518.34	3250.28	760.09	.00	.00	4632.97	40993.04	480.25	53012.37

** BOG-STG initiated

DIRECT DEPOSITS:	40070.92		
REGULAR CHECKS:	922.12	PROC FEE:	249.62
TOTAL REGULAR NETPAY:	40993.04	DUE STG:	53261.99 **

PROCESSING FEE CALCULATION:

QTY	DESC	RATE	TOTAL
2	CHECKS		
43	ADVICES		
45	EMP COURT	5.00	225.00
1	DELIVERY	10.00	10.00
1	TAX FILING	14.62	14.62

INVOICE CALCULATION:

TAXES:	ACH AMOUNT	COMPANY	DUE TO STG
Federal Income Tax.....	.00	.00	3518.34
EmployEE Fica Tax.....	.00	.00	3250.28
EmployER Fica Tax.....	.00	.00	3250.28
EmployEE Medicare Tax.....	.00	.00	760.09
EmployER Medicare Tax.....	.00	.00	760.09
Local Tax.....	.00	.00	.00
EmployEE Local SS.....	.00	.00	.00
EmployER Local SS.....	.00	.00	.00
EmployEE Local HCF.....	.00	.00	.00
EmployER Local HCF.....	.00	.00	.00

NETPAY:

Checks.....	.00	.00	922.12
Direct Deposit.....	40070.92	.00	40070.92
Client.....	.00	.00	.00
Gross-up.....	.00	.00	.00
Hand Checks.....	.00	.00	.00
Voided Checks.....	.00	.00	.00

BANKING DEDUCTION:

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

PROCESSING FEE.....

	.00	.00	249.62
TOTAL ACH/COM/STG CONTROL ==>	40551.17	.00	53261.99 **

PROCESS FEE ==> 249.62

SAIFORD TECHNOLOGY GROUP LLC
 335 South Marine Dr. Rt.1
 Tamuning, Gu 96913
 (671) 647-0220 / (FAX) 647-0200

COMPANY: 04J
 : ILEARN ACADEMY CHARTER SCHOOL
 ATTENTION: MIHA DOROMAL
 EIN: 660833030

INVT: 198146-04J
 INV DATE: 5/31/18
 FAX#:
 TEL#: 6716863845

I N V O I C E

PPE: 6/01/18

CHECK DATE: 6/04/18

DIID	DEBHAM	REGULAR	CLIENT	GROSSUP	HAND	VOID	Co.Shr REG	Co.Shr ADJ	Bank CHK	Bank ACH
001	MEP	1863.18	.00	.00	.00	.00	.00	.00	.00	.00
003	AFLAC	731.58	.00	.00	.00	.00	.00	.00	.00	.00
005	ROTH	780.00	.00	.00	.00	.00	.00	.00	.00	.00
017	CHLDSF	300.00	.00	.00	.00	.00	.00	.00	.00	.00
019	MYSC	477.96	.00	.00	.00	.00	.00	.00	.00	.00
*020	BOC	480.25	.00	.00	.00	.00	.00	.00	.00	480.25
TOTAL:		4632.97	.00	.00	.00	.00	.00	.00	.00	480.25

iLearn Academy Charter School
 Enrollment Count
 as of June 1, 2018

GRADE	ENROLLMENT	Gender
K	75	Male = 35
		Female = 40
1	115	Male = 58
		Female = 57
2	93	Male = 49
		Female = 44
3	96	Male = 52
		Female = 44
4	60	Male = 29
		Female = 31
5	61	Male = 29
		Female = 32
Sub Total	500	

NOTE: Enrollment count reflects current enrollment for students entering SY2018-19. NOT LISTED are students who are currently on the waiting list.

Hearn Academy Charter School
Enrollment Supporting Document
 as of June 1, 2018
1st Grade

ID	Gender	ID	Gender	ID	Gender	ID	Gender
12809	Male	12943	Female	14174	Male	15541	Male
12812	Female	12946	Female	14180	Female	15555	Male
12815	Male	12947	Male	14183	Male	15600	Male
12818	Male	12950	Male	14186	Male	15603	Male
12831	Male	12958	Male	14195	Female	15612	Male
12832	Female	12967	Male	14198	Female	15618	Female
12839	Female	12985	Male	14210	Male	15629	Female
12842	Female	12997	Male	14214	Female	15632	Female
12848	Male	12999	Male	14221	Male	15638	Female
12851	Male	13001	Female	14241	Female	15661	Male
12854	Male	13005	Female	14249	Female		
12858	Female	13012	Male	14261	Female		
12861	Male	13023	Male	14270	Female		
12867	Male	13027	Male	14276	Female		
12868	Female	13033	Male	14282	Male		
12873	Male	13039	Male	14293	Male		
12874	Male	13040	Female	14296	Female		
12881	Male	13041	Male	14300	Female		
12888	Female	13042	Male	14303	Female		
12891	Male	13045	Male	14306	Male		
12894	Female	13051	Female	14309	Female		
12895	Male	13054	Male	14328	Male		
12896	Female	13057	Male	14340	Male		
12897	Female	13058	Female	14354	Female		
12900	Female	13064	Female	14358	Male		
12903	Male	13077	Male	14415	Male		
12906	Male	13080	Female	14421	Female		
12907	Female	13083	Male	15452	Female		
12919	Female	14092	Female	15470	Female		
12922	Male	14108	Female	15478	Female		
12925	Female	14111	Female	15491	Female		
12928	Female	14117	Female	15523	Female		
12929	Female	14123	Female	15528	Male		
12932	Female	14150	Male	15529	Female		
12941	Male	14171	Female	15532	Male		

Total Count = 115

iLearn Academy Charter School
Enrollment Supporting Document
as of June 1, 2018
3rd Grade

ID	Gender	ID	Gender	ID	Gender	ID	Gender
10540	Male	10999	Male	12942	Male		
10615	Female	11019	Female	13004	Female		
10621	Female	11021	Female	13018	Female		
10624	Male	11027	Female	13061	Male		
10625	Female	11063	Male	14136	Female		
10632	Male	11072	Male	14142	Female		
10635	Male	11081	Male	14165	Female		
10636	Male	11121	Male	14201	Male		
10646	Male	11142	Male	14211	Female		
10649	Female	11145	Female	14218	Male		
10652	Male	11148	Male	14334	Female		
10667	Male	11157	Female	14337	Male		
10669	Female	11180	Female	14344	Female		
10695	Female	12196	Male	14351	Female		
10698	Female	12200	Male	14361	Male		
10702	Male	12212	Female	14372	Female		
10705	Male	12283	Female	14376	Male		
10718	Female	12310	Male	15460	Male		
10734	Female	12317	Female	15509	Male		
10740	Female	12341	Female	15510	Male		
10756	Female	12362	Male	15538	Male		
10770	Male	12365	Male	15584	Female		
10774	Female	12439	Female	15613	Male		
10780	Male	12450	Male	15652	Female		
10796	Male	12453	Male	15658	Female		
10815	Male	12499	Male	15664	Female		
10821	Female	12552	Female				
10831	Male	12568	Female				
10841	Male	12571	Female				
10885	Male	12581	Male				
10919	Female	12671	Female				
10962	Male	12707	Male				
10965	Male	12713	Male				
10976	Male	12806	Male				
10984	Female	12845	Male				

Total Count = 96

iLearn Academy Charter School
 Enrollment Supporting Document
 as of June 1, 2018
 5th Grade

ID	Gender	ID	Gender	ID	Gender	ID	Gender
10127	Female	12394	Female				
10145	Male	12444	Female				
10151	Male	12493	Male				
10159	Female	12515	Male				
10171	Male	12591	Male				
10185	Female	12657	Male				
10190	Female	12686	Male				
10194	Male	12719	Male				
10211	Male	12747	Male				
10215	Male	12767	Female				
10220	Male	12857	Female				
10231	Female	12916	Female				
10246	Female	12959	Male				
10255	Male	12989	Male				
10525	Female	14086	Male				
10592	Female	14134	Female				
10601	Male	14146	Male				
10604	Male	14156	Female				
10610	Female	14177	Female				
10614	Male	14248	Female				
10692	Male	14258	Female				
10753	Female	14269	Female				
10783	Male	14273	Female				
10922	Male	14279	Male				
10933	Female	14368	Female				
10980	Female	15589	Female				
11002	Male						
11060	Female						
11151	Female						
11171	Female						
12217	Male						
12236	Female						
12280	Female						
12307	Male						
12333	Female						

Total Count = 61