

End of the Year Report SY2017





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Introduction

iLearn Academy Charter School opened its doors on January 27, 2015. This report includes data from October 1, 2016 – September 30, 2017. This will show information end of SY2016-17 and the beginning of SY 2017-18 (up to September 30, 2017)

Type of Charter: STEM (Science Technology Engineering and Math) program for Elementary School age students - K5 through 5th Grade

Charter Established: November 6, 2014

School Opened: January 27, 2015

School Hours: 7:30am – 2:00pm

BOARD OF TRUSTEES

Chairman of the Board:	Mr. Francis Santos
Vice Chairman of the Board:	Dr. Paul Pineda
Secretary of the Board:	Mrs. Helen Nishihira
Treasurer of the Board:	Mr. Augusto T. Sablan
Jr. Member of the Board:	Ms. Rachel Alquero
Parent Board Member:	Mrs. Gina Flores

SCHOOL LEADERSHIP

Chief Operations Officer	Mrs. Helen Nishihira
Dir. of Curr. & Instruction	Ms. Rachel Alquero
Principal Upper Elem	Mr. Avelino Garrido
Principal Lower Elem	Mrs. Maria Singh
Business Manager	Mrs. Nina Field
Officer Manager	Mrs. Marti Sanchez
Student Resource Officer	Mr. Omar Baldemor
Faculty	27 teachers
Staff	4 Aides
Program Coordinators	3
Administrative Assistant	3

SCHOOL DEMOGRAPHIC

iLEARN ACADEMY ENROLLMENT AND DEMOGRAPHICS

By the end of School Year (SY)2016-17, iLearn Academy Charter School’s (iLACS) enrollment was at hundred eighty-five students (485). iLACS started the SY2017-18 with an enrollment of five hundred students (500).

All data were generated and converted for reporting purposes through the student information system called RenWeb. RenWeb is a web-hosted software that allows for Administration-Teacher- Parent-Student communication of lesson plans, student progress, behavior reports, and daily school activities and events.

Table 1. Student Demographics for SY2016-2017 (As of May 20, 2017)

Grade Level		Gender	#	%	Ethnicity	#	%
K5	101	Male	50	50%	Chamorro	201	42%
		Female	48	50%	Filipino	194	40%
1	99	Male	50	51%	Micronesian	39	8%
		Female	49	49%	Asian	25	5%
2	73	Male	42	58%	Other Pacific Islander	6	1%
		Female	31	42%			
3	74	Male	42	57%	Caucasian	14	3%
		Female	32	43%	Black	6	1%
4	63	Male	33	52%			
		Female	30	48%			
5	75	Male	39	52%			
		Female	36	48%			
TOTAL	485	Male	256	53%	TOTAL	485	100%
		Female	229	47%			

Grade Level		Gender	#	%	Ethnicity	#	%
K5	107	Male	55	50%	Chamorro	210	42%
		Female	52	50%	Filipino	195	39%
1	101	Male	50	51%	Micronesian	50	10%
		Female	51	49%	Asian	25	5%
2	99	Male	56	58%	Other Pacific Islander	5	1%
		Female	43	42%			
3	65	Male	34	57%	Caucasian	15	3%
		Female	31	43%			
4	68	Male	35	52%			
		Female	33	48%			
5	60	Male	27	52%			
		Female	33	48%			
TOTAL	500	Male	257	51%	TOTAL	500	100%
		Female	243	49%			

*iLearn Academy Charter School currently has 500 students enrolled in accordance to FY18 – PL 34-42.

Chart 1 – Villages that impact student enrollment

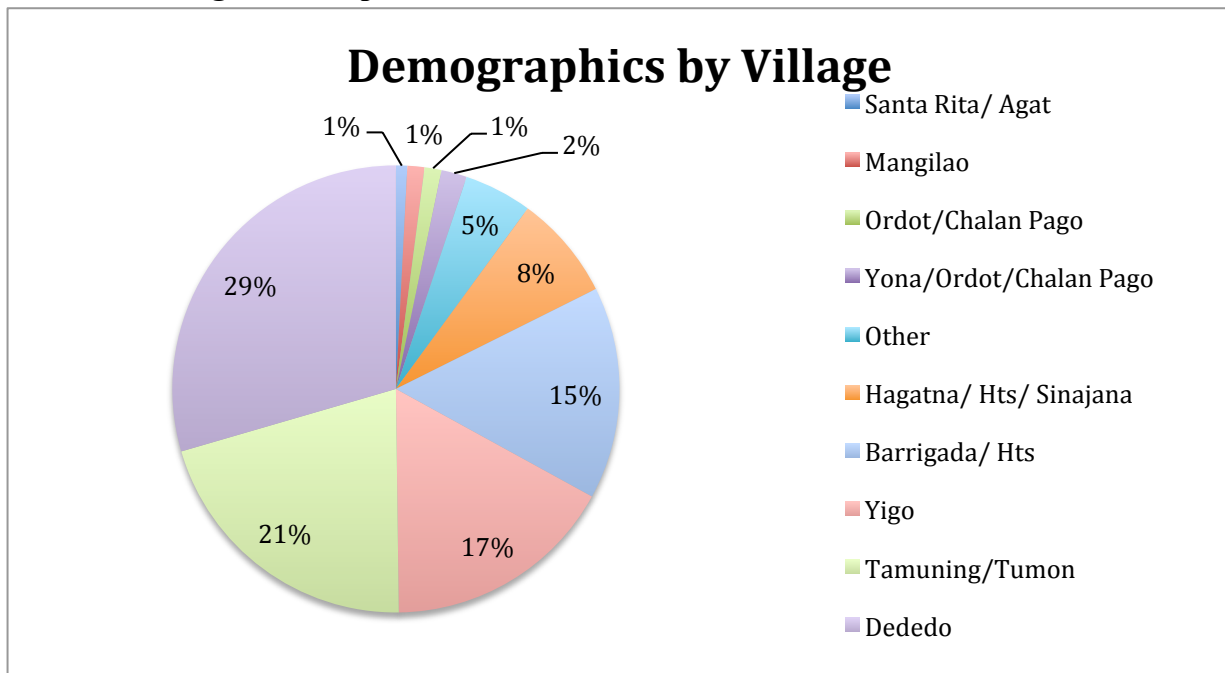
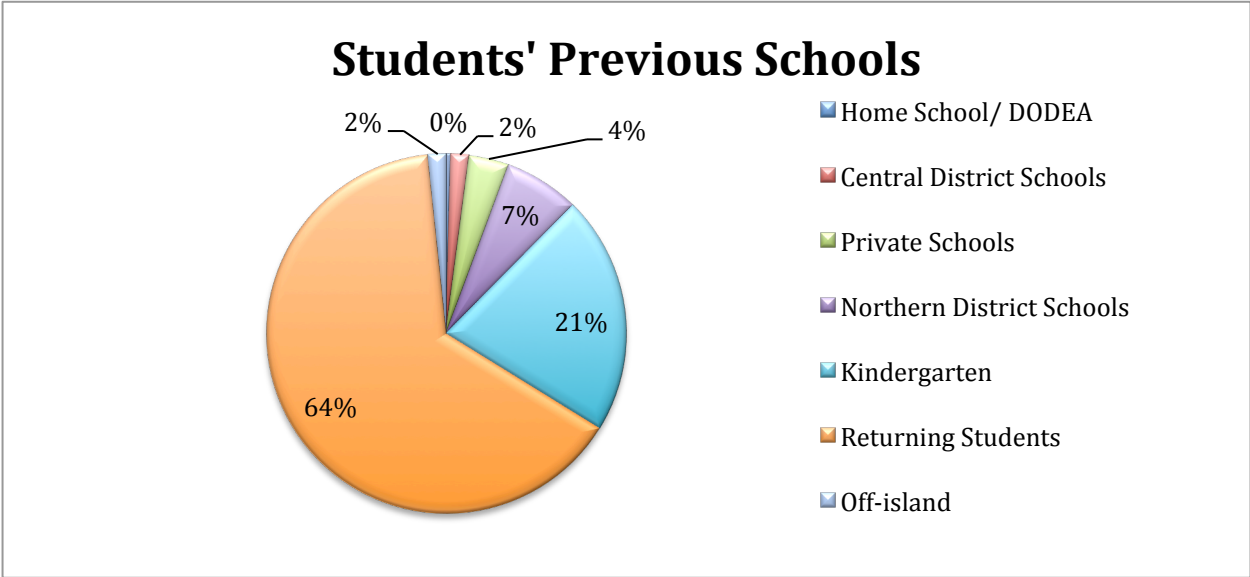


Chart 2 – Identifies where students transfer from



Eighty-five percent of students enrolled at iLearn are either students newly enrolled as a kindergartener or a returning student. Data is based on RenWeb, iLearn Academy’s student information system.

Eight percent of students who withdrew throughout SY2016-17 due to the following reasons:

- 60% left Guam due to family relocation
- 40% left iLearn due to transportation. Parents were not comfortable utilizing the DPW transportation and distance of school was not convenient.

Table 3 - Other Demographics as of September 30, 2017

Student with ISP/IEP	5 students
Student in REM	50 students only 1 falls under SPED
Students who are ELL/ ESL	4 students identified

** Data provided by REM Coordinator. REM services students who falls far below grade level and benefits from additional lessons. REM also assist teachers carry out specific students ISP/IEP.*

STUDENT ATTENDANCE

Excessive Absence/Tardy – Class report pulled from RenWeb at the close-out of SY2016-17 show the following information:

Total excused/unexcused absences of 485 students maximum for 176 school days	4530	5% absenteeism rate
Total excused/unexcused tardy of 485 students maximum for 176 school days	2376	2.5% tardy rate
Total Students with >20 days absences	50 students	10% of students
Total Students with >30 days absences	19 students	4% of students
Total Students with >40 days absences	8 students	1.6% of students
Total Students with >20 days tardies	17 students	3.5% of students
Total Students with >30 days tardies	9 students	1.8% of students
Total Students with >40 days tardies	7 students	1% of students

According to Renweb, of the students listed with excess absences and tardies, nine (9) students overlap. Meaning they have a >20 days for both absences and tardies. Of the nine (9) students, three (3) were due to chronic illness. Six students were placed on truancy notices, one of which was withdrawn from iLearn due to absences.

Due to the number of absences, iLearn decided to include a SRO position to track students and to help determine cause of truancy. SRO is tasked to work with parents to ensure continued education in spite of chronic illness.

It should be noted that 29% of the student population had perfect attendance; zero absences and zero tardies.

Table 4 - Student Attendance for SY2017-18 as of September 30, 2017

Month	# of repeat absence	Comment
August	9	5 = illness, 4 = transportation
September	21	17 = illness, 4 = transportation

- *Data provided by Student Resource Officer (SRO) through RenWeb. The SRO noted that the flu season was severe this school year. However, the SRO identified 4 students who've missed an excess number of school days due to parental negligence. The SRO and the administration is working to help parents resolve the issues. The SRO serves as iLearn Academy Charter School's first aid and attendance faculty member.*

FACULTY & STAFF DEMOGRAPHICS

The following section reports on our school faculty and staff, indicating the qualifications and responsibilities of those holding each respective position.

Employee Category	Employee Title/Task	# of Employees	Qualifications / Certifications	Job Responsibilities
	Chief	1	Master's Degree in Administration	1. An existing member of the Board of Trustees 2. Serves as the superintendent of the school

Chief Administrator	Operations Officer		(Business or Education)	<ol style="list-style-type: none"> Oversees direct operations of the school and reports to the Board of Trustees And others, as described in the board policies
	Director of Curriculum & Instruction	1	Master's Degree in Curriculum and Instruction	<ol style="list-style-type: none"> An existing member of the Board of Trustees Oversees the establishment of the curriculum, co-curricular activities, and extra-curricular activities Work with the Principal(s) in any matters which will enhance the academic performance of iLACS teachers and students and ensures all activities are in line with the vision and mission of the school And others, as described in the board policies
Administrator	Principal	2	<p>Bachelor's Degree with at least 10 years classroom experience</p> <p>Three year plan of completing Master's Degree upon hiring</p>	<ol style="list-style-type: none"> Administer iLACS in accordance with the philosophy, policies, and procedures adopted by the Board of Trustees Provide leadership in accomplishment of the mission of iLACS Direct the daily operation of the school through supervision of staff, coordination of activities, and setting the tone for a quality educational program And others, as described in the employee handbook
Staff	Business Manager	1	Bachelor's Degree in Business Accounting or Finance	<ol style="list-style-type: none"> Supervise all incoming cash and payments including lease payments, class disbursements, payables, and payroll Makes all deposits to banks Keep personnel file on each employee for payroll and insurance purposes And others, as described in the board policies
	Office Manager	1	High School Diploma Experience in managing office affairs	<ol style="list-style-type: none"> Manage the office in such a way to make the Principal successful in his/her administration of an individual school Answer incoming phone calls and refer callers to appropriate people Receive people in the office, answering questions and directing inquiries to appropriate people And others, as described in the employee handbook
	Student Resource Officer (SRO)	1	High School Diploma	<ol style="list-style-type: none"> Meet the needs of injured or ill students. Call paramedics or parents in cases where it is necessary Track and compile attendance data of students Contact parents and set up meetings, as needed, to address attendance issues And others, as described in the employee handbook
	Program Coordinator	3	<p>Associates Degree – Bachelors Degree</p> <p>Experience in school setting</p>	<ol style="list-style-type: none"> Review assessment data and observations to determine students in need of additional academic support Create and maintain and atmosphere conducive for learning Keep up-to-date records of students in SPED and monitor IEP progress

				4. And others, as described in the employee handbook
	Administrative Assistant	3	High School Diploma Experience in office and clerical work preferred	1. Process applications of incoming students from the time of the first inquiry 2. File information necessary for the school and other material as requested by Principal or Office Manager 3. Answer all incoming calls and respond to questions or re-route the individual to the appropriate person 4. And others, as described in the employee handbook
	Paraprofessional	4	High School Diploma	1. Be at the place of duty at the beginning of lunch or recess times, ready for children as they are dismissed from class 2. Follow the assignment schedule for lunch times or play area rules 3. Supervise students both inside the cafeteria and outside on the play area, as scheduled 4. And others, as described in the employee handbook
Faculty	Teacher	27	Associate's Degree in Education with a Three Year Agreement to complete Bachelor's Degree upon hiring Bachelor's Degree	1. Create and maintain an atmosphere conducive to learning 2. Issue eBooks, iPads, and other supplementary materials to students 3. Facilitate subjects and classes as assigned using curriculum and other supplementary materials 4. Keep accurate records of both grades and attendance 5. And others, as described in the employee handbook

STUDENT PERFORMANCE

The goal of iLearn Academy Charter School is that 75% of its students would perform at “Readiness” or “Exceeding” levels. Although, iLearn students have not yet achieved these goals, there is an indication of an upward trend from the previous school year. It has been noted that student performance score was significantly low in the reading subtest. However, the English subtest was significantly higher in all grade levels.

Table 5. ACT Aspire Student Performance

OVERALL PERCENTAGES BY GRADE LEVEL

THIRD GRADE OVERALL PERCENTAGES		
School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 3 Subject: English # of Students in Grade: 52 % of Students Tested: 100% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 63% Exceeding: 21% Ready: 42% Close: 29% In Need of Support: 8%	School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 3 Subject: Reading # of Students in Grade: 52 % of Students Tested: 100% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 12% Exceeding: 2% Ready: 10% Close: 13% In Need of Support: 75%	School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 3 Subject: Math # of Students in Grade: 52 % of Students Tested: 96% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 36% Exceeding: 8% Ready: 28% Close: 38% In Need of Support: 26%
FOURTH GRADE OVERALL PERCENTAGES		
School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 4 Subject: English # of Students in Grade: 54 % of Students Tested: 100% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 46% Exceeding: 26% Ready: 20% Close: 43% In Need of Support: 11%	School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 4 Subject: Reading # of Students in Grade: 54 % of Students Tested: 100% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 24% Exceeding: 11% Ready: 13% Close: 35% In Need of Support: 41%	School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 4 Subject: Math # of Students in Grade: 54 % of Students Tested: 100% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 37% Exceeding: 7% Ready: 30% Close: 44% In Need of Support: 19%
FIFTH GRADE OVERALL PERCENTAGES		
School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 5 Subject: English # of Students in Grade: 60 % of Students Tested: 100% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 54% Exceeding: 22% Ready: 32% Close: 40% In Need of Support: 6%	School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 5 Subject: Reading # of Students in Grade: 60 % of Students Tested: 98% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 25% Exceeding: 12% Ready: 13% Close: 33% In Need of Support: 42%	School Name: iLearn Academy Charter School School Year: 2016-2017 Grade: 5 Subject: Math # of Students in Grade: 60 % of Students Tested: 100% <p style="text-align: center;"><u>% of Students at each level:</u></p> Ready plus Exceeding: 24% Exceeding: 7% Ready: 17% Close: 53% In Need of Support: 23%

Table 6 – ACT Aspire longitudinal data.

It should be noted that three point data is necessary to indicate a trend. This is only iLearn’s second year with ACT Aspire.

In order to obtain an ELA score with ACT Aspire, the English, Reading, and Writing subtest needs to be taken. In SY2016-17, ACT Aspire was purchased through GDOE and the Writing Subtest was not included. Therefore, iLearn Academy had an incomplete set of data.

In order to obtain a STEM score with ACT Aspire, the Writing, Math, and Science subtest needs to be taken. In SY2016-17, the subtest for Writing and Science was not included. Therefore, iLearn Academy’s data is incomplete. However, iLearn Academy Charter School plans to complete all subtest to ensure that we would be able to acquire the necessary scores to create a conclusive report.

**ACT ASPIRE DATA TREND
3-5 YEARS**

ACT Aspire Trend Data 3-5 Years Schoolwide English Scores Average Score				
Grade	2016	2017	2018	2019
3	415R	415R		
4	418R	418R		
5	418C	421R		

ACT Aspire Trend Data 3-5 Years Schoolwide Writing Scores Average Score				
Grade	2016	2017	2018	2019
3	421C	*		
4	422C	*		
5	422C	*		

ACT Aspire Trend Data 3-5 Years Schoolwide Reading Scores Average Score				
Grade	2016	2017	2018	2019
3	411C	409S		
4	412C	413C		
5	413S	416C		

ACT Aspire Trend Data 3-5 Years Schoolwide Mathematics Scores Average Score				
Grade	2016	2017	2018	2019
3	411C	411C		
4	413C	414C		
5	412C	415C		

KEY	
E	Exceeding
R	Ready
C	Close
S	In Need of Support

In conjunction to ACT Aspire, iLearn Academy administers diagnostic tests for all students K – 5th grades. These tests are given at the beginning of the year, mid-year, and end of the year. The following results are as follows. ELA component of the diagnostic include Reading, English, and Writing.

Table 7 – Kindergarten diagnostic year-round results

KINDER

Kinder 1			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	N/A		
End	6%	11%	83%

Kinder 1			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	63%	37%	0%
End	5%	6%	89%

Kinder 2			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	N/A		
End	0%	13%	87%

Kinder 2			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	27%	73%	0%
End	0%	0%	100%

Kinder 3			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	N/A		
End	28%	39%	33%

Kinder 3			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	31%	25%	44%
End	6%	11%	83%

Kinder 4			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	N/A		
End	19%	50%	31%

Kinder 4			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	40%	53%	7%
End	19%	31%	50%

Kinder 5			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	N/A		
End	30%	47%	23%

Kinder 5			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	30%	47%	23%
End	0%	0%	100%

Total			
Beginning	N/A	N/A	N/A
End	17%	21%	51%

Total			
Beginning	38%	47%	15%
End	6%	10%	84%

Table 8 – First grade diagnostic year-round results

FIRST

1st Grade - 1			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	20%	25%	55%
End	5%	25%	70%

1st Grade - 1			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	35%	50%	15%
End	5%	20%	75%

1st Grade - 2			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	47%	35%	35%
End	62%	14%	48%

1st Grade - 2			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	25%	45%	30%
End	0%	0%	100%

1st Grade - 3			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	45%	25%	30%
End	10%	20%	70%

1st Grade - 3			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	15%	60%	25%
End	0%	10%	90%

1st Grade - 4			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	47%	0%	53%
End	25%	20%	55%

1st Grade - 4			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	100%	0%	0%
End	10%	35%	55%

Total			
Beginning	40%	22%	38%
End	26%	20%	54%

Total			
Beginning	44%	39%	17%
End	4%	16%	80%

Table 9 – Second grade diagnostic year-round results

SECOND

2nd Grade - 1			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	68%	21%	11%
End	36%	26%	38%

2nd Grade - 1			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	94%	0%	6%
End	37%	21%	42%

2nd Grade - 2			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	59%	24%	17%
End	29%	41%	30%

2nd Grade - 2			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	56%	39%	25%
End	44%	17%	39%

2nd Grade - 3			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	65%	18%	17%
End	33%	44%	23%

2nd Grade - 3			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	88%	6%	6%
End	39%	39%	22%

Total			
Beginning	64%	21%	15%
End	32%	37%	31%

Total			
Beginning	73%	15%	12%
End	40%	25%	35%

Table 10 – Third grade diagnostic year-round results

THIRD

3rd Grade - 1			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	47%	47%	6%
End	42%	37%	21%

3rd Grade - 1			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	82%	18%	0%
End	58%	31%	11%

3rd Grade - 2			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	36%	43%	21%
End	27%	31%	42%

3rd Grade - 2			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	93%	7%	0%
End	43%	51%	6%

3rd Grade - 3			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	28%	33%	39%
End	22%	28%	50%

3rd Grade - 3			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	83%	17%	0%
End	50%	28%	22%

Total			
Beginning	37%	41%	22%
End	30%	32%	38%

Total			
Beginning	86%	14%	0%
End	50%	35%	15%

Table 11 – Fourth grade diagnostic year-round results

FOURTH

4th Grade - 1			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	18%	29%	53%
End	6%	22%	72%

4th Grade - 1			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	76%	17%	7%
End	33%	33%	34%

4th Grade - 2			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	12%	63%	25%
End	11%	42%	47%

4th Grade - 2			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	81%	12%	7%
End	50%	33%	17%

4th Grade - 3			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	35%	35%	30%
End	28%	33%	39%

4th Grade - 3			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	88%	12%	0%
End	50%	28%	22%

Total			
	Below	Approaching	Meets/Exceeds
Beginning	22%	42%	36%
End	15%	32%	53%

Total			
	Below	Approaching	Meets/Exceeds
Beginning	81%	12%	7%
End	44%	31%	25%

Table 12 – Fifth grade diagnostic year-round results

FIFTH

5th Grade - 1			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	9%	38%	53%
End	13%	14%	73%

5th Grade - 1			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	86%	14%	0%
End	54%	27%	19%

5th Grade - 2			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	17%	39%	44%
End	11%	36%	53%

5th Grade - 2			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	89%	11%	0%
End	68%	21%	11%

5th Grade - 3			
ELA			
	Below	Approaching	Meets/Exceeds
Beginning	5%	65%	30%
End	5%	21%	74%

5th Grade - 3			
Math			
	Below	Approaching	Meets/Exceeds
Beginning	94%	6%	0%
End	63%	21%	16%

Total			
	Below	Approaching	Meets/Exceeds
Beginning	10%	47%	43%
End	9%	24%	67%

Total			
	Below	Approaching	Meets/Exceeds
Beginning	89%	11%	0%
End	61%	23%	16%

In addition to the year-round diagnostics, iLearn Academy Charter School has been able to

monitor student lexile scores through Achieve 3000. This is the second full year where teachers received a total of six professional development (three each year) to ensure that implementation was done accurately.

It should be noted that Achieve 3000 was used by all 2nd through 5th grade students, but of the 286 students in these grade levels, only 194 scores were considered significant. This was due to the number of articles student read through the course of the school year. These numbers will be rectified in SY2017-18 with the additional training and accountability evaluations that will take place in the school year.

In SY2016-17, Smarty Ants was introduced. This is a version of Achieve 3000 for the early primary grades. We currently don't have a completed report on Smarty Ants. Teachers at these grade levels have undergone extensive professional development training and will fully implement Smarty Ants in SY2017-18.

Table 13 – Lexile point increase according to Achieve 3000

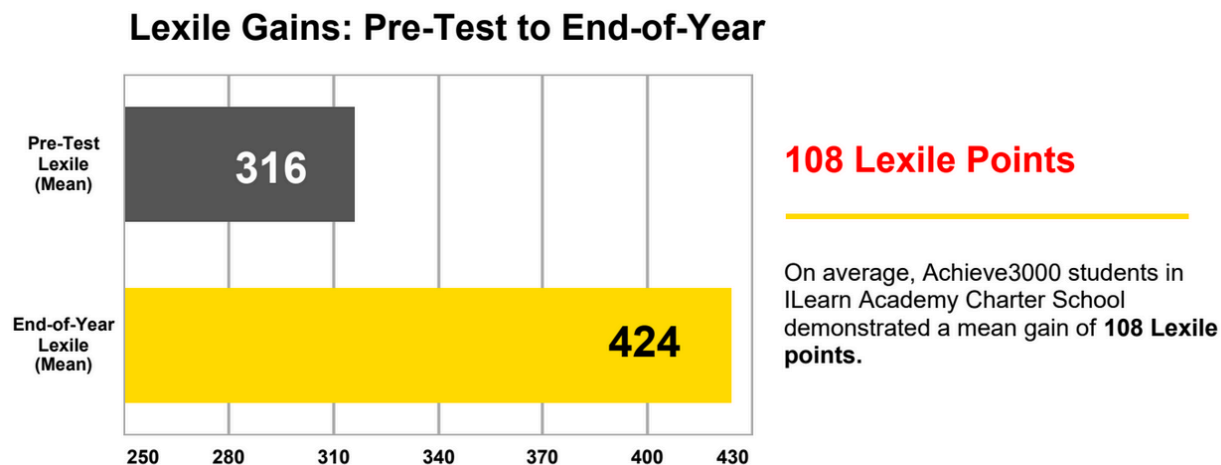
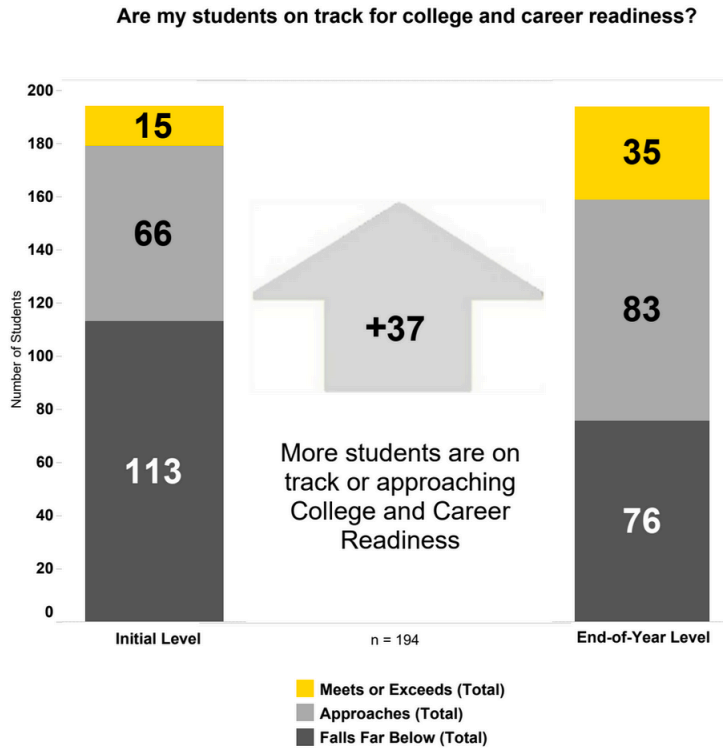


Table 14 – Student Readiness Graph

Achieve3000's College and Career Report supports the current emphasis on College and Workforce Readiness and the Common Core Standards by forecasting students' readiness for college and career based on their current Lexile reading level. Research demonstrates that giving teachers and administrators access to predictive information *allows them to be more targeted in their instruction of students, and translates to better student performance on the high-stakes tests.* After reviewing the report, educators can maximize Achieve3000's differentiated instruction by offering students the targeted intervention they need to be successful.



The preceding graph, based on pre-test and end-of-year Lexile scores, demonstrates that more ILearn Academy Charter School students are on track for college and career readiness after actively participating in the Achieve3000 program during the 2016-17 school year.

OTHER ACCOMPLISHMENTS

Thanks to many of the teacher/parent volunteers who helped make these events possible:

A. Farm to Table Lessons with California Pizza Kitchen. Students will continue to target the following crops such as Sweet Basil and Tomatoes in their Agriculture Project. With Parent Chaperones and California Pizza Kitchen, students learned how important it is for Guam to sustain itself.



B. Math Olympiad – iLearn Academy ranked third overall.

Math Olympiad School Ranking April 29, 2017			
Place	School	Over All Scores	Coac
1	Harvest Christian Academy	48.25	Lawrence Nagengast
2	St. John's School	47.25	Dina De Leon & Noel R
3	iLearn Academy Charter	40	Rizalina Elomina
4	Wettengel Elem.	33	Benjamin Gumataotao &
5	Liguan Elem	30.75	Cynthia M. Paulino & Ry
6	Saint Anthony Catholic	25	Lanita B. Tiong/Didicaci
7	Finegayan Elem	22.5	Venessa Perez & Canat
8	Talofolo Elem	20.75	Arleen M. Camacho & L
9	Tamuning Elem	20.5	Melanie Trilles & Margai
10	Marciel Sablan Elem	19.5	Tina Buendicho & Katrin Jacqueline Reyes
11	Harry S. Truman Elem	18	Elizabeth Reed & Charle
12	M.U. Lujan Elem	17.5	Bertha Cruz & Mie Raba
13	Astumbo Elem	17.25	Solange Prudente & Lizi
14	Guam Home School Assoc,	17	Denise Reyes
15	San Vicente Catholic	16.25	Audrey Certeza & Geri E
16	Adacao Elem	15.5	Deceree Mendiola & Hai
16	Santa Barbara Catholic	15.5	Jocelyn L. Sahagun
17	JM Guerrero Elem	15.25	Valene Salas & Maribeli
18	B.P. Carbullido Elem	14.75	Olivia L.G. Velasquez
19	D.L. Perez Elem	12.75	Cynthia Rowland
20	Maria Ulloa Elem	12.25	Maridel Perez & Charley Marigrace Aguon & Jany
21	Merizo Elem	10.5	Jodi Nelson
22	Bishop Baumgartner Memorial	9.75	Evelyn A. Managa

C. 2nd Annual FIRST Lego Robotics District Competition at the Micronesia Mall



D. Others

- Scripts Spelling Bee
- International Week
- Student Art Gallery/ Exhibition
- Chamorro Month Celebration with the collaboration of Chamorro Studies
- 14 Teachers attended ISTE Conference in San Antonio, Texas. Two teachers' training was funded by GDOE Federal Programs, while twelve others formed a travel group and attended the conference at a discounted rate.
- Supportive Parents:

From: [Stephanie Nnicerio](#) <>
Date: Thu, Oct 19, 2017 at 9:46 AM
Subject: Re: THANK YOU....Confidential: Report Card <>
To: "Sanchez, Marti Leigh" <admin@ilearnguam.org>, Al Garrido <agarrido.ilearn@gmail.com>, Krystle Cachola <kcachola@ilearnguam.org>, Marita Pareja <mpareja@ilearnguam.org>, Maria Dunn <mdunn@ilearnguam.org>, Fredivic Nicerio <niceriofn@ldschurch.org>

Big thanks to all the faculty and staff of Ilearn. Can't help but thank the Lord for the blessing of such dedicated teachers and staff you all are. Thanks again and God bless Ilearn that you may get all the deserve fundings for all the school's academic and technological projects and endeavors. A+++++ for Ilearn

Very happy and grateful parents,
[Mr and Mrs Fredivic and Stephanie Nicerio](#)

iLearn does not have a PTO as parent are encouraged to support classroom activities such as Spirit week, International Week, Art Gallery, Math Olympiad, Class Fieldtrips, Read-a-thon, and Chamorro Week, Lego Robotics, Wrestling Academy, and others. Approximately 60% of our parents are actively involved with their child's classroom events.

FINANCIAL ACCOUNTABILITY

DONATIONS AND GRANTORS

This is a list of all donors and grantors that have contributed monetary or in-kind donations having a value equal to \$500.

Date	Donor	Description	Amount
10/3/2016	Helen Nishihira	Monetary Donation for school	\$790.00
2/28/2017	GDOE Textbook Fund	Variety of Musical Instruments	\$9983.87
5/24/2017	GDOE Consolidated Grants	60 – iPad Air	\$24,300.00
5/24/2017	GDOE Consolidated Grants	4 – Mobile Charging Carts	\$9,920.00
9/2017	17-Minutes	Monetary Donation for school pictures	\$800.00

FY2017 Audit is in the process of being completed and is not anticipated to be complete until mid-November 2017. To demonstrate fiscal accountability, FY2016's audit report is what is being submitted. This report was completed November 10, 2016.

INDEPENDENT AUDITORS' REPORT

***iLEARN* ACADEMY CHARTER SCHOOL, INC.**

**INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS**

SEPTEMBER 30, 2016 AND 2015



INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
iLearn Academy Charter School, Inc.

Report on Financial Statements

We have audited the accompanying financial statements of *iLearn* Academy Charter School, Inc., (a nonprofit organization), which comprise the statements of financial position as of September 30, 2016 and 2015, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of *iLearn* Academy Charter School Inc., as of September 30, 2016 and 2015, and the changes in net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Bryan Comer Magliari

Tamuning, Guam
November 10, 2016

***i*LEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)**

Statements of Financial Position
September 30, 2016 and 2015

	<u>Assets</u>	
	2016	2015
Assets:		
Cash	\$ 177,946	\$ 62,269
Accounts receivable (Note 2)	-	197,358
Total assets	\$ 177,946	\$ 259,627
	<u>Liabilities and Net Assets</u>	
Liabilities:		
Accounts payable (Note 4)	\$ 170,000	\$ 289,742
Due from related party (Note 4)	-	15,000
Total liabilities	170,000	304,742
Net assets:		
Unrestricted	7,946	(45,115)
Total liabilities and net assets	\$ 177,946	\$ 259,627

See accompanying notes to financial statements.

***i*LEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)**

Statements of Activities
Years Ended September 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Revenues and other support (Notes 2 and 3):		
Appropriation- Students	\$ 2,475,000	\$ 1,459,638
Extended learning	20,065	-
Fundraising	-	1,861
Miscellaneous	<u>621</u>	<u>-</u>
Total revenues and other support	<u>2,495,686</u>	<u>1,461,499</u>
Expenses:		
Contract services (Notes 1, 2 and 4)	1,565,918	1,129,715
Salaries and wages	743,101	313,505
Curriculum and materials	118,250	57,614
Travel and meetings	11,078	-
Insurance	3,983	1,736
Bank charges	295	189
Supplies	-	3,055
Professional fees	<u>-</u>	<u>850</u>
Total expenses	<u>2,442,625</u>	<u>1,506,664</u>
Changes in net assets	53,061	(45,165)
Net assets at beginning of year	<u>(45,115)</u>	<u>50</u>
Net assets at end of year	<u>\$ 7,946</u>	<u>\$ (45,115)</u>

See accompanying notes to financial statements.

***iLEARN* ACADEMY CHARTER SCHOOL, INC.**
(A NONPROFIT ORGANIZATION)

Statements of Cash Flows
Years Ended September 30, 2016 and 2015

	2016	2015
Cash flows from operating activities:		
Change in net assets	\$ 53,061	\$ (45,165)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
(Increase) decrease in assets:		
Accounts receivable	197,358	(197,358)
Increase (decrease) in liabilities:		
Accounts payable	(119,742)	289,742
Accrued liabilities	(15,000)	15,000
Net cash provided by operating activities	62,616	107,384
Net increase in cash	115,677	62,219
Cash at beginning of year	62,269	50
Cash at end of year	\$ 177,946	\$ 62,269

See accompanying notes to financial statements.

iLEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)

Notes to Financial Statements
September 30, 2016 and 2015

(1) Organization

iLearn Academy Charter School, Inc., (the Academy) is a non-profit public benefit corporation designed to enrich student learning in all content areas but with a special emphasis in technology, science, and math. The Academy was incorporated under the laws of Guam on December 5, 2014 and is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Academy began student enrollment during January 2015.

The Academy is established for the purpose of operating an academy charter school which operates independently from the Guam Public School System for the purposes specifically set forth in 17 GCA §12102. The Academy is governed by a Board of Trustees. The Trustees are elected or selected pursuant to the Charter granted by GACS. The Board of Trustees consists of not less than five (5) members and not more than nine (9) members. At least one member must be a parent or guardian of a student attending the Academy and one member must be from the general public.

The Academy is an independent contractor with Saint Paul Christian School (SPCS) under the A+ contract for five successive years. Under the terms of agreement, Saint Paul Christian School is the sole provider of the facility, fixed assets and related equipment, utilities, services, and supplies to the Academy. In return, the Academy is obligated to pay monthly contract dues invoiced by Saint Paul Christian School.

The Academy is subject to independent oversight by Guam Academy Charter School Council (the Council). The Council is tasked with monitoring the Academy operations, compliance with applicable laws and the provisions of the charter granted; the progress of meeting student academic achievement expectations specified in the charter; and compliance with annual reporting requirements.

(2) Summary of Significant Accounting Policies

A summary of the Academy significant accounting policies utilized in the preparation of the accompanying financial statements is as follows:

Basis of Accounting

The accompanying schedule of revenue and expense of the Academy is presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). In accordance with GAAP, revenue and support are recognized when earned and expenses and related liabilities are recorded when the obligations are incurred. Revenue from government grants is recognized as related expenses are incurred.

iLEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)

Notes to Financial Statements
September 30, 2016 and 2015

(2) Summary of Significant Accounting Policies, continued

Cash

For purposes of the statement of financial position and the statement of cash flows, cash is defined as cash on hand, cash in savings and cash in checking accounts.

Receivables

Accounts receivable primarily represent amounts due from federal and local governments as of September 30, 2016 and 2015. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded. At September 30, 2016 and 2015, the amount of \$0 and \$197,358, respectively, was due from the Guam Department of Education for reimbursable operation costs incurred and billed during last fiscal year.

Net Asset Classes

The Academy is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. Net assets of the School are defined as:

- Unrestricted: All resources over which the governing board has discretionary control to use in carrying on the general operations of the Academy.
- Temporarily restricted: These net assets are restricted by donors to be used for specific purposes. The Academy does not currently have any temporarily restricted net assets.
- Permanently restricted: These net assets are permanently restricted by donors and cannot be used by the Academy. The Academy does not currently have any permanently restricted net assets.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

iLEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)

Notes to Financial Statements
September 30, 2016 and 2015

(2) Summary of Significant Accounting Policies, continued

Revenue Recognition

The Academy receives financial support in monthly allotments from the General Fund of Guam of the Government of Guam via the Guam Department of Education to finance administrative and general expenses on a reimbursable basis. Such expenses mainly consist of contract dues under the A+ Contract, salaries and wages, and Extended Learning wages due to after school teachers. The actual amounts remitted to the Academy are determined by the Guam Department of Education's Internal Auditors through the validation of submitted invoices.

Pursuant to Guam Public Law 33-66, the per pupil cost was \$5,500 for the fiscal year ending September 30, 2016. Student enrollment is not to exceed 450 students during Fiscal Year 2016. The number of enrolled students was multiplied by the FY 2016 Government of Guam General Appropriations Act approved amount of \$5,500 per student enrollee. For the fiscal year ended September 30, 2016, the maximum of 450 students were enrolled in the Academy. The Academy therefore received \$2,475,000 in government appropriations.

Pursuant to Public Law 33-185 under the General Appropriations Act of 2017 passed on August 29, 2016, the maximum allowable students for school year 2016-2017 was increased from 450 students to 500 students with an associated increase per pupil cost increased from \$5,500 to \$6,500 per pupil cost for each student enrollee.

Contributions

The Academy adopted FASB ASC Section 958-605-25, *Not-for-Profit Entities – Revenue Recognition*. Contributions received are recorded as increases in unrestricted, temporarily restricted, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

iLEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)

Notes to Financial Statements
September 30, 2016 and 2015

(2) Summary of Significant Accounting Policies, continued

In-Kind Contributions

The Academy follows standards relating to contributions received and contributions made as consistent with FASB Codification. The Academy records donated goods at the estimated fair market value at the time of receipt. During the years ended September 30, 2016 and 2015, the Academy did not recognize any revenues for donated goods under in-kind contributions in the Statement of Activities.

Fund Raising and Donations

The Academy participates in various fundraising activities during the year. Revenues received from these fundraising activities are recognized as fundraising income. In addition, the Academy receives cash donations from private individuals and businesses that are recognized as donations when received.

Budgets

Pursuant to the Guam Academy Charter Schools Act of 2009, the Board of Trustees adopts an annual budget. The annual budget must be submitted to the Guam Academy Charter Schools Council every fiscal year. The Council must submit the budget to the Superintendent of Education of the Government of Guam's Department of Education (GDOE) which in turn incorporates such as part of its budget submitted the Guam Legislature. Following the appropriation of GDOE's operating budget for the fiscal year, the amount approved by the Guam Legislature for the operation of the Academy shall be available for expenditure by the Academy's Board of Trustees.

Annual and Sick Leave

Permanent employees who are guaranteed leave with their contracts are entitled to paid vacation and sick leave. Entitled employees can accrue 4 hours of paid sick leave and 3 hours of paid personal leave every pay period. Accumulation of compensated leave hours may not exceed 56 hours of sick leave and 21 hours of personal leave within a school year. Unused personal or sick leave at the end of a school year will be credited to the employee at approximately half of the employee's current contractual rate multiplied by the number of unused hours of sick and personal leave. As of September 30, 2016, there is no contingent liability for unused personal and sick leave as leave balances were paid to employees at the end of School Year 2015-2016 on May 30, 2016.

iLEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)

Notes to Financial Statements
September 30, 2016 and 2015

(2) Summary of Significant Accounting Policies, continued

Income Taxes

The Academy is a nonprofit organization exempt from income taxes under the provision of Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income tax has been made in the accompanying schedule of revenue and expense. A Return of Organization Exempt from Income Tax is filed by the Academy. IRS forms 990 filed by the Academy are subject to examination by the Internal Revenue Service for up to three years from the extended due date of each return.

(3) Economic Dependency

The Academy receives approximately 100% of its annual revenue from the Guam Department of Education under a five-year charter agreement. Under such agreement, the Council will review the Academy every five years, beginning on the date on which the charter is granted or renewed, to determine whether the charter should be revoked for material violations of laws and the terms of agreement or if the Academy fails to meet the goals and student academic achievement expectations.

(4) Related Party Transactions

Pursuant to the terms and conditions of the A+ Contract, Saint Paul Christian School is the sole provider of the facility, equipment, utilities, services, and supplies to the Academy in exchange for monthly contract dues. Certain board members of iLearn are also officers or board members of SPCS. For the year ended September 30, 2016 and 2015, amounts paid to SPCS totaled \$1,545,708 and \$ 1,129,715, respectively. Additionally, the Academy has a payable due to SPCS in the amount of \$170,000 and \$282,742 as of September 30, 2016 and 2015, respectively.

A member of the Board of Trustees advanced \$15,000 to the Academy during the year ended September 30, 2015. There are specified repayments terms or conditions.

(5) Concentration of Credit Risk

The Academy maintains one bank account with a financial institution. The Academy at times maintains cash balances in excess of \$250,000, the amount insured by the Federal Deposit Insurance Corporation (FDIC). The School has not made any provisions as it has not incurred any losses due to exceeding insured amounts.

iLEARN ACADEMY CHARTER SCHOOL, INC.
(A NONPROFIT ORGANIZATION)

Notes to Financial Statements
September 30, 2016 and 2015

(5) Risk Management

The Academy is exposed to various risks of loss related to student or employee injury for which the school carries workmen's compensation insurance. The Academy maintains workmen's compensation insurance to provide for claims arising from these risks.

There were no material losses sustained as a result of the Academy risk management practices.

(6) Subsequent Events

The Academy has evaluated subsequent events from October 1, 2016 through November 10, 2016, the date of which financial statements were available to be issued. The Academy did not note any subsequent events requiring disclosure or adjustment to the accompanying financial statements.

This Report was compiled by the following:



Helen Nishihira

Board of Trustee, Secretary



Rachel Alguero

Board Member

Director of Curriculum & Instruction

This Report was reviewed and accepted by the iLearn Board of Trustee:

Francis Santos

iLACS Board of Trustee

Chairman