



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

**DEPARTMENT OF EDUCATION  
INTERNAL AUDIT OFFICE**

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**FRANKLIN  
COOPER-NURSE**  
Chief Internal Auditor

June 17, 2021

**MEMORANDUM**

TO: Erika Cruz, Deputy Superintendent, Educational Support and Community Learning

CC: ~~Jon J.P. Fernandez, Superintendent~~

FROM: Franklin Cooper-Nurse, Chief Internal Auditor

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SUBJECT: Non-Appropriated Funds SY 20-21 3<sup>rd</sup> Quarter Report

Hafa Adai,

Per Board Policy (BP) 715, schools with Non-Appropriated Funds (NAF) are to submit monthly reports to the Internal Audit Office (IAO). The reports should show the previous month's balance, receipts and disbursements for the current month, and the ending balance. In addition to the monthly reporting, schools are to also generate an annual report at the end of the school year (SY) which includes all transactions for the SY and any ending balances for NAF accounts.

Additionally, since NAF is included in the Guam Department of Education's (GDOE) financial audit, it is important for schools to close their books in a timely manner. Bill number 316-35 moves up the deadline for annual audits to be completed from June 30<sup>th</sup> to March 31<sup>st</sup>. This new annual deadline for the Department to complete its audit emphasizes the importance for schools to be able to complete their annual reports. In order to assist schools in keeping up with their reporting, the IAO is conducting quarterly reporting reviews to ensure schools do not fall behind with their reporting requirements.

Forty of the 41 GDOE schools maintain NAF accounts. On May 12, 2021, the IAO sent out emails to all schools that were not up-to-date with their reporting. Although many were responsive, eight schools were found to not have submitted any reports for SY 2020-2021. Furthermore, seven schools are pending the complete submission of monthly reports. Although fundraising for SY has been severely impacted by COVID-19, it is imperative that schools are keeping up with reporting to ensure the safekeeping of any funds in the NAF accounts. See Appendix 1 for the schools' NAF balances as of March 31, 2021 (SY 2020-2021 3<sup>rd</sup> Quarter).


The IAO will continue to work with schools to provide any assistance they need to complete monthly and the up-coming annual report accurately and timely. If there are any questions or concerns, please feel free to contact Carmela Vi at [cavi@gdoe.net](mailto:cavi@gdoe.net) or Isabella Tajalle at [irtajalle@gdoe.net](mailto:irtajalle@gdoe.net).

**Appendix 1: NAF Balances as of March 31, 2021<sup>1</sup>**

School:Name	Munis Beginning Balance as of 01/01/21	Munis Ending Balance as of 03/31/21	Bank Ending Balance as of 03/31/21	Variates	See Note Below:
<b>Elementary Schools</b>					
329 Adacao Elementary School	\$ 131.12	\$ 182.74	\$ 182.74	\$ -	
301 Agana Heights Elementary School	\$ 6,735.16	\$ 6,735.16	\$ 6,730.16	\$ (5.00)	
325 Astumbo Elementary School	\$ 1,176.53	\$ 1,257.62	\$ 1,257.62	\$ -	
303 B.P. Carbullido Elementary School	\$ 40,294.01	\$ 38,806.65	\$ 40,547.05	\$ 1,740.40	*
324 Chief Brodie Elementary School	\$ 484.56	\$ 484.56	\$ 426.96	\$ (57.60)	**
304 C.L. Taitano Elementary School	\$ 5,557.74	\$ 5,557.74	\$ 5,557.74	\$ -	*
323 D.L. Perez Elementary School	\$ 9,305.54	\$ 8,656.52	\$ 8,686.16	\$ 29.64	**
306 Finegayan Elementary School	\$ 4,652.53	\$ 4,786.68	\$ 2,648.70	\$ (2,137.98)	**
307 Harry S. Truman Elementary School	\$ 973.07	\$ 960.77	\$ 960.77	\$ -	
318 H.B. Price Elementary School	\$ 17,084.60	\$ 17,084.60	\$ 6,160.81	\$ (10,923.79)	**
309 Inarajan Elementary School	\$ 3,088.83	\$ 3,088.83	\$ 3,088.83	\$ -	
311 J.O. San Miguel Elementary School	\$ 11,567.65	\$ 12,314.65	\$ 12,008.60	\$ (306.05)	*
308 Juan M. Guerrero Elementary School	\$ 21,460.82	\$ 20,348.41	\$ 20,348.41	\$ -	
328 Lijuan Elementary School	\$ 10,646.37	\$ 10,943.41	\$ 10,943.41	\$ -	
312 Lyndon B. Johnson Elementary School	\$ 2,662.84	\$ 2,508.84	\$ 2,508.84	\$ -	
327 Machangnao Elementary School					
302 Marcial Sablan Elementary School	\$ 2,319.29	\$ 2,232.48	\$ 2,232.48	\$ -	
313 Maria A. Ulloa Elementary School	\$ 14,132.67	\$ 11,763.18	\$ 11,871.79	\$ 108.61	
315 Merizo Martyrs Memorial Elementary School	\$ 8,118.45	\$ 7,927.50	\$ 7,932.50	\$ 5.00	
314 M.U. Lujan Elementary School	\$ 11,325.22	\$ 11,480.05	\$ 11,483.05	\$ 3.00	
316 Ordot-Chalan Pago Elementary School	\$ 6,205.32	\$ 5,927.02	\$ 5,927.02	\$ -	
317 Pedro C. Lujan Elementary School	\$ 955.05	\$ 929.43	\$ 929.43	\$ -	
319 Talofoto Elementary School	\$ 5,831.82	\$ 5,668.79	\$ 5,668.79	\$ -	
320 Tamuning Elementary School	\$ 6,681.10	\$ 4,663.55	\$ 6,681.10	\$ 2,017.55	*
321 Upi Elementary School	\$ 1,316.49	\$ 1,316.49	\$ 1,316.49	\$ -	
322 Wettengel Elementary School	\$ 16,460.49	\$ 15,531.49	\$ 15,531.49	\$ -	
Elementary School Sub Totals	\$ 209,187.27	\$ 201,157.16	\$ 191,630.94	\$ (9,526.22)	
<b>Middle Schools</b>					
430 Agueda I. Johnston Middle School	\$ 26,041.85	\$ 26,038.85	\$ 19,108.84	\$ (6,930.01)	
437 Astumbo Middle School	\$ 27,069.61	\$ 27,069.61	\$ 27,069.61	\$ -	
432 F.B. Leon Guerrero Middle School	\$ 15,536.44	\$ 15,536.44	\$ 22,397.62	\$ 6,861.18	*
433 Inarajan Middle School	\$ 8,484.19	\$ 7,699.25	\$ 7,699.25	\$ -	
434 Jose L.G. Rios Middle School	\$ 30,331.23	\$ 29,856.71	\$ 33,977.84	\$ 4,121.13	*
435 Oceanview Middle School	\$ 13,111.75	\$ 11,527.12	\$ 11,527.12	\$ -	
436 Untalan Middle School	\$ 38,123.00	\$ 34,543.50	\$ 34,607.51	\$ 64.01	
431 Vicente S.A. Benavente Middle School	\$ 15,081.15	\$ 14,289.81	\$ 14,289.81	\$ -	
Middle School Sub Totals	\$ 173,779.22	\$ 166,561.29	\$ 170,677.60	\$ 4,116.31	
<b>High Schools</b>					
471 George Washington High School	\$ 37,797.51	\$ 35,761.21	\$ 35,816.50	\$ 55.29	**
472 John F. Kennedy	\$ 108,657.75	\$ 114,519.18	\$ 114,970.68	\$ 451.50	
475 Okkodo High School	\$ 155,037.38	\$ 150,911.15	\$ 128,362.92	\$ (22,548.23)	*
473 Simon Sanchez High School	\$ 154,594.66	\$ 146,656.75	\$ 146,764.84	\$ 108.09	
474 Southern High School	\$ 43,791.69	\$ 41,134.75	\$ 37,281.56	\$ (3,853.19)	*
476 Tiyon High School	\$ 72,126.20	\$ 72,142.27	\$ 73,034.93	\$ 892.66	**
High School Sub Totals	\$ 572,005.19	\$ 561,125.31	\$ 536,231.43	\$ (24,893.88)	
<b>Alternative School</b>					
438 J.P. Torres Alternative School	\$ 4,138.37	\$ 4,138.37	\$ 4,046.97	\$ (91.40)	**
<b>Total</b>	<b>\$ 959,110.05</b>	<b>\$ 932,982.13</b>	<b>\$ 902,586.94</b>	<b>\$ (30,395.19)</b>	

Prepared By:  
  
 Isabella Tajalle, Auditor

Concurred by:  
  
 Carmela Vi, Auditor

Reviewed By:  
  
 Joy Bulatao, Auditor-in-Charge

<sup>1</sup> \* No bank statements submitted for SY 20-21.

\*\* Incomplete bank statements were submitted for SY 20-21

Balances were based on bank statements, bank reconciliations, and Munis reports as of March 31, 2021. The amounts are subject to change upon submissions of complete documentation.