



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

January 11, 2022

MEMORANDUM

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

CC: Jon J.P. Fernandez, Superintendent

FROM: *jsulatao FOR* Franklin Cooper-Nurse, Chief Internal Auditor

SUBJECT: Non-Appropriated Funds SY 21-22 1st 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.

Forty of the 41 GDOE schools maintain NAF accounts. Although many schools were timely with the quarterly submissions, 19 of the 40 schools with NAF accounts are still pending submissions. Although fundraising for SY has been severely impacted by COVID-19, it is still imperative that schools are keeping up with reporting. See Appendix 1 for the schools' NAF balances as of September 30, 2021 (SY 2021-2022 1st Quarter).

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

Appendix 1: NAF Balances as of September 30, 2021¹

	School Name	Munis Beginning Balance as of 07/01/21	Munis Ending Balance as of 09/30/21	Bank Ending Balance as of 09/30/21	Variances	See Note Below:
Elementary Schools						
329	Adacao Elementary School	\$ 110.74	\$ 110.74	\$ 110.74	\$ -	
301	Agana Heights Elementary School	\$ 6,735.16	\$ 6,730.16	\$ 6,730.16	\$ -	*
325	Astumbo Elementary School	\$ 1,305.14	\$ 1,228.56	\$ 1,228.56	\$ -	
303	B.P. Carbulido Elementary School	\$ 31,168.70	\$ 28,387.51	\$ 28,202.11	\$ (185.40)	
304	C.L. Taitano Elementary School	\$ 3,641.13	\$ 3,641.13	\$ 3,629.13	\$ (12.00)	*
324	Chief Brodie Memorial Elementary School	\$ 484.56	\$ 484.56	\$ 444.78	\$ (39.78)	*
323	D.L. Perez Elementary School	\$ 8,315.49	\$ 7,885.19	\$ 7,885.19	\$ -	**
306	Finegayan Elementary School	\$ 4,871.39	\$ 4,761.24	\$ 2,186.68	\$ (2,574.56)	**
318	H.B. Price Elementary School	\$ 6,160.81	\$ 6,160.81	\$ 6,160.81	\$ -	*
307	Harry S. Truman Elementary School	\$ 894.40	\$ 700.27	\$ 894.40	\$ 194.13	*
309	Inarajan Elementary School	\$ 3,298.70	\$ 3,300.70	\$ 3,300.70	\$ -	
308	Juan M. Guerrero Elementary School	\$ 20,043.21	\$ 18,279.87	\$ 18,279.87	\$ -	
311	J.Q. San Miguel Elementary School	\$ 12,008.60	\$ 7,662.77	\$ 7,356.72	\$ (306.05)	*
312	Lyndon B. Johnson Elementary School	\$ 2,562.84	\$ 2,562.84	\$ 2,562.84	\$ -	
328	Liguán Elementary School	\$ 2,840.40	\$ 2,833.40	\$ 2,833.40	\$ -	
302	Marcial Sablan Elementary School	\$ 2,359.53	\$ 2,327.43	\$ 2,327.43	\$ -	
313	Maria A. Ulloa Elementary School	\$ 7,487.67	\$ 7,487.67	\$ 7,602.58	\$ 114.91	
314	M.U. Lujan Elementary School	\$ 9,971.45	\$ 9,499.74	\$ 9,499.74	\$ -	
327	Machauanao Elementary School					
315	Merizo Martyrs Memorial School	\$ 8,300.29	\$ 8,198.18	\$ 8,243.18	\$ 45.00	
316	Ordor-Chaban Pago Elementary School	\$ 5,284.86	\$ 4,998.62	\$ 4,998.62	\$ -	
317	Pedro C. Lujan Elementary School	\$ 869.12	\$ 771.49	\$ 771.49	\$ -	
319	Talafofo Elementary School	\$ 5,899.89	\$ 5,899.89	\$ 5,899.89	\$ -	
320	Tamuning Elementary School	\$ 3,440.85	\$ 3,440.85	\$ 3,440.85	\$ -	*
321	Upi Elementary School	\$ 1,036.82	\$ 1,036.82	\$ 1,036.82	\$ -	*
322	Wettengel Elementary School	\$ 4,891.48	\$ 4,995.00	\$ 4,995.00	\$ -	**
	Elementary School Sub Totals	\$ 153,983.23	\$ 143,385.44	\$ 140,621.69	\$ (2,763.75)	
Middle Schools						
430	Agueda I. Johnston Middle School	\$ 25,861.70	\$ 25,852.70	\$ 19,109.22	\$ (6,743.48)	**
437	Astumbo Middle School	\$ 27,939.92	\$ 25,094.72	\$ 25,114.72	\$ 20.00	
432	F.B. Leon Guerrero Middle School	\$ 19,962.06	\$ 17,780.22	\$ 22,397.62	\$ 4,617.40	*
433	Inarajan Middle School	\$ 7,488.08	\$ 7,484.34	\$ 7,484.34	\$ -	
434	Jose L.G. Rios Middle School	\$ 30,971.76	\$ 30,375.76	\$ 33,977.84	\$ 3,602.08	*
435	Oceanview Middle School	\$ 11,527.12	\$ 11,527.12	\$ 11,527.12	\$ -	*
436	L.P. Untalan Middle School	\$ 36,009.48	\$ 28,830.46	\$ 34,649.69	\$ 5,819.23	*
431	Vicente S.A. Benavente Middle School	\$ 13,573.25	\$ 12,531.28	\$ 12,531.28	\$ -	
	Middle School Sub Totals	\$ 173,333.37	\$ 159,476.60	\$ 166,791.83	\$ 7,315.23	
High Schools						
471	George Washington High School	\$ 26,361.09	\$ 23,588.63	\$ 23,640.92	\$ 52.29	
472	John F. Kennedy High School	\$ 106,448.43	\$ 105,980.82	\$ 107,260.47	\$ 1,279.65	
475	Okkodo High School	\$ 121,873.00	\$ 110,222.61	\$ 110,521.51	\$ 298.90	
473	Simon Sanchez High School	\$ 140,652.05	\$ 145,768.77	\$ 144,551.14	\$ (1,217.63)	**
474	Southern High School	\$ 39,301.76	\$ 39,301.76	\$ 37,281.56	\$ (2,020.20)	*
476	Tiyan High School	\$ 52,309.99	\$ 55,531.86	\$ 55,531.86	\$ -	
	High School Sub Totals	\$ 486,946.32	\$ 480,394.45	\$ 478,787.46	\$ (1,606.99)	
438	J.P. Torres Alternative School	\$ 4,138.37	\$ 4,138.37	\$ 4,046.97	\$ (91.40)	*
	Total	\$ 818,401.29	\$ 787,394.86	\$ 790,247.95	\$ 2,853.09	

Prepared By: 
 Isabella Tajalle, Auditor

Reviewed By: 
 Carmela Vi, Auditor

¹*No bank statements submitted for SY 21-22

**Incomplete bank statements were submitted for SY 21-22

Balances were based on bank statements, bank reconciliations, and Munis reports as of September 30, 2021. The amounts are subject to change upon submissions of complete documentation.