



JON J. P. FERNANDEZ
Superintendent of Education

**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

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**FRANKLIN
COOPER-NURSE**
Chief Internal Auditor

July 8, 2022

MEMORANDUM

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

CC: Franklin Cooper-Nurse, (Acting) Superintendent

FROM: *jbulatao*
Joy Bulatao, (Acting) Chief Auditor

SUBJECT: Non-Appropriated Funds SY 21-22 Second Quarter Report

Hafa Adai,

Per Board Policy (BP) 715, schools with Non-Appropriated Funds (NAF) are to deposit all funds into a commercial bank or savings and loan association and submit monthly reports to account for the change of fund balances to the Internal Audit Office (IAO). In addition to the monthly reporting, schools should prepare 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. To assist in the timely review of the NAF accounts, IAO has prepared a quarterly reporting to reconcile the Munis balance with the funds held in the bank.

Forty of the 41 GDOE schools maintain NAF accounts. Of the 40 schools with NAF accounts, 20 have incomplete or missing bank statements for the quarter ended December 31, 2021. Additionally, 20 schools have adjustments that are recommended to be posted to their respective NAF accounts. With fundraising activities expected to slowly return to pre-pandemic levels, it is imperative that schools are keeping up with reporting. Refer to Appendix 1 for the schools' NAF balances as of December 31, 2021 (SY 2021-2022 Second Quarter).

The IAO will continue to work with the 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 myself at jvbulatao@gdoe.net.

Non-Appropriated Funds SY 21-22 Second Quarter Report

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Appendix I: NAF Balances as of December 31, 2021

	School Name	12/31/21 Bank Balance*	Munis Balance, relating to 12/31/21	12/31/21 Reconciled Balance*	Variance	Last Submission/ Reconciled Date	See Note Below:
329	Adacao Elementary School	\$ 156.64	\$ 156.64	\$ 156.64	\$ -		
301	Agana Heights Elementary School	\$ -	\$ 6,061.46	\$ -	\$ (6,061.46)	October 2020	[1]
325	Astumbo Elementary School	\$ 1,228.56	\$ 1,228.56	\$ 1,228.56	\$ -		
303	B.P. Carbullido Elementary School	\$ -	\$ 28,754.43	\$ -	\$ (28,754.43)	September 2021	[1], [2]
304	C.L. Taitano Elementary School	\$ 3,635.61	\$ 3,647.61	\$ 3,635.61	\$ (12.00)		[2]
324	Chief Brodie Memorial Elementary School	\$ 444.78	\$ 502.38	\$ 444.78	\$ (57.60)		[2]
323	D.L. Perez Elementary School	\$ 7,160.90	\$ 13,929.10	\$ 6,945.90	\$ (6,983.20)	SAF: June 2021 TAF: October 2021	[1], [2]
306	Finegayan Elementary School	\$ -	\$ 15,052.46	\$ -	\$ (15,052.46)	August 2021	[1], [2]
318	H.B. Price Elementary School	\$ -	\$ 18,654.00	\$ -	\$ (18,654.00)	SAF: June 2021 TAF: December 2020	[1], [2]
307	Harry S. Truman Elementary School	\$ 271.15	\$ 266.03	\$ 271.15	\$ 5.12	October 2021	[1], [2]
309	Inarajan Elementary School	\$ 3,300.70	\$ 3,300.70	\$ 3,300.70	\$ -		
308	Juan M. Guerrero Elementary School	\$ 17,993.87	\$ 17,993.87	\$ 17,993.87	\$ -		
311	J.Q. San Miguel Elementary School	\$ -	\$ 14,102.36	\$ -	\$ (14,102.36)	June 2020	[1], [2]
312	Lyndon B. Johnson Elementary School	\$ 1,899.20	\$ 1,905.20	\$ 1,899.20	\$ (6.00)		[2]
328	Liguan Elementary School	\$ 3,450.18	\$ 3,450.18	\$ 3,450.18	\$ -		
302	Marcial Sablan Elementary School	\$ 1,926.44	\$ 1,931.44	\$ 1,926.44	\$ (5.00)	SAF: no statement	[1]
313	María A. Ulloa Elementary School	\$ 7,997.58	\$ 7,912.97	\$ 7,997.58	\$ 84.61	TAF: October 2021	[1], [2]
314	M.U. Lujan Elementary School	\$ 9,366.12	\$ 9,366.12	\$ 9,366.12	\$ -		
327	Machananao Elementary School						
315	Merizo Martyrs Memorial School	\$ -	\$ 8,198.18	\$ -	\$ (8,198.18)	SAF: December 2020 TAF: July 2021	[1]
316	Ordor-Chalan Pago Elementary School	\$ 5,936.03	\$ 5,936.03	\$ 5,936.03	\$ -		
317	Pedro C. Lujan Elementary School	\$ 771.49	\$ 869.12	\$ 771.49	\$ (97.63)	SAF: no statement	[1], [2]
319	Talafofo Elementary School	\$ 5,995.40	\$ 5,995.40	\$ 5,995.40	\$ -		
320	Tamuning Elementary School	\$ -	\$ 3,016.77	\$ -	\$ (3,016.77)	TAF: June 2021	[1]
321	Upi Elementary School	\$ -	\$ 1,036.82	\$ -	\$ (1,036.82)	TAF: July 2021	[1]
322	Wettengel Elementary School	\$ 4,972.34	\$ 4,867.60	\$ 4,867.60	\$ -		
Elementary School Sub Totals		\$ 76,506.99	\$ 178,135.43	\$ 76,187.25	\$ (101,948.18)		
430	Agueda I. Johnston Middle School	\$ 19,483.31	\$ 26,983.91	\$ 19,483.31	\$ (7,500.60)		[2]
437	Astumbo Middle School	\$ -	\$ 25,094.72	\$ -	\$ (25,094.72)	SAF: May 2021 TAF: September 2021	[1], [2]
432	F.B. Leon Guerrero Middle School	\$ -	\$ 17,520.30	\$ -	\$ (17,520.30)	June 2021	[1], [2], [3]
433	Inarajan Middle School	\$ 7,336.65	\$ 6,745.85	\$ 6,745.85	\$ -		
434	Jose L.G. Rios Middle School	\$ -	\$ 29,962.81	\$ -	\$ (29,962.81)	June 2021	[1], [2]
435	Oceanview Middle School	\$ -	\$ 12,527.12	\$ -	\$ (12,527.12)	March 2021	[1]
436	L.P. Untalan Middle School	\$ 27,074.50	\$ 28,466.69	\$ 27,076.50	\$ (1,390.19)		[2]
431	Vicente S.A. Benavente Middle School	\$ 13,991.17	\$ 13,743.94	\$ 13,743.94	\$ -		
Middle School Sub Totals		\$ 67,885.63	\$ 161,045.34	\$ 67,049.60	\$ (93,995.74)		
471	George Washington High School	\$ 28,167.52	\$ 26,432.28	\$ 26,484.57	\$ 52.29		[2]
472	John F. Kennedy High School	\$ 121,817.99	\$ 116,887.16	\$ 118,054.62	\$ 1,167.46		[2]
475	Okkodo High School	\$ -	\$ 131,103.36	\$ -	\$ (131,103.36)	September 2021	[1], [2]
473	Simon Sanchez High School	\$ 162,084.00	\$ 160,742.21	\$ 161,494.06	\$ 751.85		[2]
474	Southern High School	\$ -	\$ 37,619.89	\$ -	\$ (37,619.89)	July 2020	[1]
476	Tivan High School	\$ 61,201.63	\$ 59,179.93	\$ 59,179.93	\$ -		
High School Sub Totals		\$ 373,271.14	\$ 531,964.83	\$ 365,213.18	\$ (166,751.65)		
438	J.P. Torres Alternative School	\$ -	\$ 4,138.37	\$ -	\$ (4,138.37)	SAF: June 2020 TAF: June 2019	[1]
Alternative School Sub Totals		\$ -	\$ 4,138.37	\$ -	\$ (4,138.37)		
Total		\$ 517,663.76	\$ 875,283.97	\$ 508,450.03	\$ (366,833.94)		

[1] Incomplete or no bank statements were submitted for SY 21-22. Reconciliation of the account balance is pending an updated statement.

[2] Adjusting entries identified (from current or prior school years), pending entry to Munis.

[3] School did not prepare a reconciliation. A detailed analysis of the transactions is pending to determine the reconciled balance.

Concurred By:


Isabella Tajalle, Auditor


Carmela Vi, Auditor