

MAYORS' COUNCIL OF GUAM

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

YEARS ENDED SEPTEMBER 30, 2015 AND 2014

Independent Auditors' Report

The Executive Officers
Mayors' Council of Guam

Report on the Financial Statements

We have audited the accompanying financial statements of the Mayors' Council of Guam, which comprise the statements of cash deposits and disbursements and changes in cash for the years ended September 30, 2015 and 2014, 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 the cash basis of accounting described in Note 1 to the financial statements; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Basis for Qualified Opinion

We are unable to verify the classification of \$49,201 of deposits and \$13,010 of disbursements for the year ended September 30, 2014.

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the cash deposits and disbursements and changes in cash of the Mayors' Council of Guam for the years ended September 30, 2015 and 2014 on the basis of accounting described in Note 1 to the financial statements.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

Reporting Entity

As discussed in Note 1, the financial statements referred to above present only the activities of the Non-Appropriated Funds and the Senior Center Operations Program and are not intended to present fairly the financial position and results of operations of other activities of the Mayors' Council of Guam in conformity with the cash basis of accounting. Our opinion is not modified with respect to this matter.

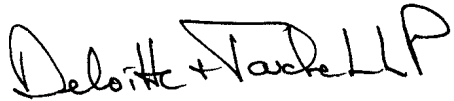
Other Matters

Financial Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary combining statements of cash deposits and disbursements and changes in cash on pages 7 through 10 and the supplementary statements of cash deposits and disbursements and changes in cash on pages 11 through 30 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2016, on our consideration of the Mayors' Council of Guam's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Mayors' Council of Guam's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Deloitte + Touche LLP". The signature is written in a cursive, stylized font.

March 30, 2016

MAYORS' COUNCIL OF GUAM

Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Deposits:		
Senior Center operations - bingo and fundraising	\$ 353,049	\$ 309,826
Host Community Premium	286,180	556,168
Flea and night markets	150,792	137,272
Fundraising	144,561	106,269
Donations	105,550	50,496
Fiesta proceeds	75,437	99,530
Grants	53,500	39,250
Program registrations	47,820	47,540
Sponsorships	11,894	28,455
Liberation Day proceeds	11,392	16,744
Facility use	-	10,820
Others	94,981	158,425
Unclassified	5,399	49,201
	<u>1,340,555</u>	<u>1,609,996</u>
Total deposits		
Disbursements:		
Food and catering	217,800	153,708
Supplies and materials	206,311	168,337
Fiestas	105,755	102,705
Equipment, parts, rental and furnitures	103,572	94,659
Construction	102,522	76,998
Prizes	93,904	59,212
Sponsorships	61,624	73,392
Community projects	57,764	40,460
Transportation, travel and accomodation	52,011	73,631
Repairs and maintenance	39,219	30,319
Stipend fee and per diem	38,114	-
Humanitarian assistance	34,616	39,225
Donations	24,814	28,415
Uniforms	22,525	-
Office and MCOG events	17,222	26,276
Liberation Day	17,128	15,398
Contractual services	15,714	6,066
Flea market	11,479	16,015
Community events	11,364	14,581
Community programs	8,984	41,281
Bonus and incentives	7,078	11,627
Senior Center operations	-	2,570
Others	62,256	104,817
Unclassified	498	7,834
	<u>1,312,274</u>	<u>1,187,526</u>
Total disbursements		
Excess of deposits over disbursements	28,281	422,470
Cash at beginning of year	<u>738,982</u>	<u>316,512</u>
Cash at end of year	<u>\$ 767,263</u>	<u>\$ 738,982</u>

See accompanying notes to financial statements.

MAYORS' COUNCIL OF GUAM

Notes to Financial Statements
Years Ended September 30, 2015 and 2014

(1) Summary of Significant Accounting Policies

Organization

The Mayors' Council of Guam (the Council or MCOG) was established through the enactment of Public Law 14-27, signed into law on May 26, 1977. The Council is comprised of the nineteen (19) Mayors and the seven (7) Vice Mayors of the following municipalities: Agana Heights, Agat, Asan–Maina, Barrigada, Chalan Pago-Ordot, Dededo, Hagatna, Inarajan, Mangilao, Merizo, Mongmong-Toto-Maite, Piti, Santa Rita, Sinajana, Talofofo, Tamuning-Tumon-Harmon, Umatac, Yigo and Yona.

Public Law 30-68 granted individual Mayors the authority to sponsor and approve concessions, festivals, fiestas, or other village events associated with the promotion of the Chamorro culture, tradition, heritage and tourism. The Mayor and the Municipal Planning Council (MPC) of each village are authorized to raise funds through advertising by commercial enterprises on the walls of their sports facilities; and raising funds through fund-raising efforts, to include approving concessionaire activities within each Municipality as approved by its MPC, soliciting corporate sponsorships and to accept contributions that are solely beneficial to the sports facilities or village. Funds generated will be deposited in the MPC Funds of each village and will be used for the operation and maintenance of village facilities and to fund special projects identified by the MPCs. Authority to establish the non-appropriated funds is granted through the 5 GCA § 40135.

In February 2012, the MCOG entered into a Memorandum of Understanding (MOU) with the Government of Guam Department of Public Health and Social Services, Division of Senior Citizens for the MCOG to manage and operate the Senior Center Operations Program. As of September 30, 2015 and 2014, twelve Senior Centers are managed by the MCOG which consist of Agana Heights, Agat, Astumbo, Dededo, Inarajan, Mangilao, Merizo, Santa Rita, Sinajana, Tamuning, Yigo and Yona/Talofofo Senior Centers.

The accompanying financial statements relate solely to the activities of the MCOG and the nineteen municipalities' non-appropriated funds, including the Senior Center Operations Program, and do not incorporate any other activities of the MCOG and the nineteen municipalities.

Basis of Accounting

The accompanying statements of cash deposits and disbursements are prepared on the cash basis of accounting. Revenues are recognized when cash is received and expenses are recorded when cash is disbursed. The cash basis differs from accounting principles generally accepted in the United States of America primarily because receipts/revenues are recognized when received rather than when earned and disbursements/expenses are recognized when paid rather than when the obligation is incurred.

Cash

The MCOG considers cash to represent cash in banks. At September 30, 2015 and 2014, the carrying amount of the MCOG's cash balances were \$767,263 and \$738,982, respectively, and the corresponding bank balances were \$789,241 and \$740,001, respectively, which are maintained in a financial institution subject to Federal Deposit Insurance Corporation (FDIC) insurance. As of September 30, 2015 and 2014, bank deposits in the amount of \$789,241 and \$740,001, respectively, were FDIC insured.

As of September 30, 2015 and 2014, \$109,011 and \$135,582, respectively, in cash is restricted for Senior Center operations and related activities.

MAYORS' COUNCIL OF GUAM

Notes to Financial Statements
Years Ended September 30, 2015 and 2014

(1) Summary of Significant Accounting Policies, Continued

Reclassifications

Certain 2014 balances have been reclassified to conform to the 2015 financial statement presentation.

Subsequent Events

The MCOG has considered subsequent events through March 30, 2016, the date on which the financial statements are available to be issued. The MCOG has not identified any subsequent events that required adjustment to or disclosure in the financial statements as of September 30, 2015.

(2) Grant Support

The MCOG receives grants from the Guam Visitors Bureau (GVB), the Guam Island Fair (GIF) and Guam Preservation Trust (GPT) to support village mayors in their various community programs, projects and events.

The following information summarizes the MCOG's grant activity for villages fiestas/festivals during the years ended September 30, 2015 and 2014:

	<u>Source</u>	<u>2015</u>	<u>2014</u>
GVB		\$ 46,500	\$ 39,250
GIF		2,000	-
GPT		<u>5,000</u>	<u>-</u>
		\$ <u>53,500</u>	\$ <u>39,250</u>

MAYORS' COUNCIL OF GUAM

Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash
Year Ended September 30, 2015

	Non- Appropriated Funds	Senior Center Operations Program	Total
Deposits:			
Senior Center operations - bingo and fundraising	\$ -	\$ 353,049	\$ 353,049
Host Community Premium	286,180	-	286,180
Flea and night markets	150,792	-	150,792
Fundraising	144,561	-	144,561
Donations	96,056	9,494	105,550
Fiesta proceeds	75,437	-	75,437
Grants	53,500	-	53,500
Program registrations	47,820	-	47,820
Sponsorships	11,894	-	11,894
Liberation Day proceeds	11,392	-	11,392
Others	80,358	14,623	94,981
Unclassified	4,400	999	5,399
Total deposits	962,390	378,165	1,340,555
Disbursements:			
Food and catering	112,443	105,357	217,800
Supplies and materials	86,869	119,442	206,311
Fiestas	105,755	-	105,755
Equipment, parts, rental and furnitures	78,016	25,556	103,572
Construction	102,522	-	102,522
Prizes	33,646	60,258	93,904
Sponsorships	61,624	-	61,624
Community projects	57,764	-	57,764
Transportation, travel and accomodation	3,075	48,936	52,011
Repairs and maintenance	31,302	7,917	39,219
Stipend fee and per diem	38,114	-	38,114
Humanitarian assistance	32,316	2,300	34,616
Donations	23,314	1,500	24,814
Uniforms	16,176	6,349	22,525
Office and MCOG events	17,222	-	17,222
Liberation Day	16,603	525	17,128
Contractual services	13,159	2,555	15,714
Flea market	11,479	-	11,479
Community events	11,364	-	11,364
Community programs	8,984	-	8,984
Bonus and incentives	-	7,078	7,078
Others	45,293	16,963	62,256
Unclassified	498	-	498
Total disbursements	907,538	404,736	1,312,274
Excess (deficiency) of deposits over (under) disbursements	54,852	(26,571)	28,281
Cash at beginning of year	603,400	135,582	738,982
Cash at end of year	\$ 658,252	\$ 109,011	\$ 767,263

See Accompanying Independent Auditors' Report.

MAYORS' COUNCIL OF GUAM
NON-APPROPRIATED FUNDS
Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash
Year Ended September 30, 2015

	MCOG Revolving Fund	Agana Heights	Agat	Asan- Maina	Barrigada	Chalan Pago- Ordot	Dededo	Hagatna	Inarajan	Mangilao	Merizo	MongMong- Toto-Maite	Piti	Santa Rita	Sinajana	Talofofo	Tamuning- Tumon- Harmon	Umatac	Yigo	Yona	Total
Deposits:																					
Civil weddings	\$ 5,000	\$ -	\$ 500	\$ -	\$ 650	\$ 150	\$ 2,300	\$ -	\$ 50	\$ 1,060	\$ -	\$ 350	\$ -	\$ 450	\$ -	\$ 50	\$ -	\$ -	\$ 590	\$ -	\$ 11,150
Commission	-	-	-	-	961	-	-	-	-	-	-	-	-	-	-	-	-	-	147	-	1,108
Christmas collections	15,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,897
Donations	-	-	7,405	4,003	3,270	1,370	6,317	30	670	11,332	20,080	-	2,410	2,381	1,773	4,530	-	4,400	25,085	1,000	96,056
Dues	12,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,685
Fiesta proceeds:																					
Concessions	-	-	7,055	-	10,000	-	-	-	1,900	3,250	10,650	-	-	1,480	-	2,100	-	5,516	-	-	41,951
Others	-	-	4,795	-	-	-	1,000	-	-	556	-	-	-	-	-	-	-	-	-	-	6,351
Sponsorships	-	-	4,800	-	-	-	-	-	-	-	-	-	-	-	-	1,300	-	-	-	-	6,100
Ticket sales	-	-	3,459	-	-	-	-	-	-	2,130	15,446	-	-	-	-	-	-	-	-	-	21,035
Flea and night markets	-	-	8,690	-	-	-	126,510	-	-	13,067	-	-	-	-	-	-	-	-	2,525	-	150,792
Fundraising	-	-	6,839	-	-	70	-	-	3,088	4,266	-	-	-	27,215	102,800	283	-	-	-	-	144,561
Grants:																					
GVB	-	-	12,500	-	-	-	-	-	-	5,000	10,000	-	-	3,000	5,000	5,000	-	6,000	-	-	46,500
Others	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	5,000	-	-	7,000
Host Community Premium	-	-	-	-	-	143,090	-	-	143,090	-	-	-	-	-	-	-	-	-	-	-	286,180
Humanitarian assistance loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	550	-	-	-	-	-	-	550
Liberation Day proceeds:																					
Donations	-	-	1,629	3,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,379
Others	-	-	388	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	3,388
Prizes	-	-	100	-	500	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-	2,100
Ticket sales	-	-	-	-	-	450	-	-	-	-	-	-	-	75	-	-	-	-	-	-	525
Maintenance services	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	2,500
Others	-	-	719	1,005	88	564	277	-	674	-	-	704	411	402	1,547	50	-	200	529	-	7,170
Prizes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250	-	-	-	-	-	250
Program registrations	-	-	-	-	-	-	6,545	-	-	-	-	-	-	-	41,275	-	-	-	-	-	47,820
Reimbursements and refunds	-	-	-	500	-	-	-	-	-	25,442	400	-	-	2,706	-	-	-	-	-	-	29,048
Senior Center operations:																					
Sponsorships	-	-	-	-	760	-	-	-	-	-	-	-	-	4,000	7,134	-	-	-	-	-	11,894
Unclassified	-	-	-	-	-	-	-	-	-	-	4,400	-	-	-	-	-	-	-	-	-	4,400
Total deposits	33,582	-	58,879	9,258	16,229	145,694	142,949	30	149,472	68,103	63,476	1,054	2,821	46,759	159,529	13,563	-	21,116	28,876	1,000	962,390

See Accompanying Independent Auditors' Report.

MAYORS' COUNCIL OF GUAM

NON-APPROPRIATED FUNDS

Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash, Continued
Year Ended September 30, 2015

	MCOG Revolving Fund	Agana Heights	Agat	Asan- Maina	Barrigada	Chalan Pago- Ordot	Dededo	Hagatna	Inarajan	Mangilao	Merizo	MongMong- Toto-Maite	Piti	Santa Rita	Sinajana	Talofoto	Tamuning- Tumon- Harmon	Umatac	Yigo	Yona	Total
Disbursements:																					
Bank charges	-	-	319	281	-	-	71	158	216	118	165	-	-	-	148	36	-	58	122	14	1,706
Civil weddings	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	1,414	-	-	-	-	-	-	1,414
Community events	-	-	-	-	888	100	-	-	1,818	-	-	-	225	5,019	-	-	-	-	3,314	-	11,364
Community programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,795	-	-	-	7,189	-	8,984
Community projects	-	-	6,964	-	-	-	9,134	-	3,385	37,621	660	-	-	-	-	-	-	-	-	-	57,764
Contractual services	-	-	-	-	-	-	2,317	-	3,928	-	-	-	-	-	6,914	-	-	-	-	-	13,159
Construction	-	-	-	-	-	-	12,690	-	89,832	-	-	-	-	-	-	-	-	-	-	-	102,522
Donations	-	-	-	48	650	-	5,346	-	7,793	4,266	-	1,054	-	2,701	-	200	-	700	556	-	23,314
Equipment and furnitures	-	-	1,328	-	895	-	17,947	-	23,256	6,554	6,987	-	139	4,178	13,125	-	-	-	1,929	-	76,338
Equipment rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,678	-	1,678
Employee events	-	-	-	510	-	-	-	-	-	2,219	-	-	-	-	-	-	-	-	-	-	2,729
Entertainment services	-	-	-	-	-	425	-	-	-	525	-	-	-	260	-	-	-	-	-	-	1,210
Facility use refunds	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500
Fiestas:																					
Advertising and promotions	-	-	2,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,050
Candidate commission	-	-	-	-	-	-	-	-	-	1,071	8,935	-	-	-	-	-	-	-	-	-	10,006
Entertainment and sound system	-	-	8,695	-	-	-	-	-	-	-	3,700	-	-	-	-	2,400	-	14,807	-	-	29,602
Food and catering	-	-	-	-	-	-	-	-	-	64	6,274	-	-	-	-	-	-	-	-	-	6,338
Other services	-	-	-	-	-	-	-	-	-	4,800	-	-	-	-	-	-	-	-	-	-	4,800
Others	-	-	4,468	-	635	-	-	-	647	255	3,821	-	-	-	-	1,172	-	1,518	-	-	12,516
Prizes	-	-	5,700	-	-	-	-	-	-	950	14,750	-	-	-	-	-	-	2,000	-	100	23,500
Supplies and materials	-	-	6,089	-	1,278	-	-	-	-	1,975	5,585	-	-	-	-	-	-	2,016	-	-	16,943
Flea market	-	-	-	-	-	-	11,479	-	-	-	-	-	-	-	-	-	-	-	-	-	11,479
Food and catering	6,881	-	5,826	1,301	5,081	5,741	17,514	-	5,980	4,523	8,752	-	473	3,317	43,126	600	-	-	2,879	449	112,443
Fuel and gas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,243	201	-	-	-	-	1,444
Host community benefit program	-	-	-	-	-	3,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,276
Humanitarian assistance	-	-	3,150	-	-	-	10,000	-	6,900	200	3,400	-	-	3,400	2,871	2,395	-	-	-	-	32,316
Liberation Day	-	-	250	3,293	2,190	5,713	-	-	-	2,077	-	-	-	2,630	-	150	-	150	150	-	16,603
Office	-	-	-	-	525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	525
MCOG events	17,222	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,222
Others	679	-	724	541	1,120	235	1,989	-	2,216	180	2,561	-	-	1,222	-	741	-	300	2,736	-	15,244
Other services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238	-	-	-	-	238
Prizes and awards	-	-	1,420	-	-	-	-	-	11,375	-	-	-	-	6,724	14,127	-	-	-	-	-	33,646
Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700	-	-	-	-	-	700
Rental	-	-	-	-	-	185	-	-	-	-	-	-	-	-	-	-	-	-	-	-	185
Repairs and maintenance	-	-	-	537	1,936	-	6,769	-	6,567	2,528	1,820	-	3,027	2,809	2,181	921	-	100	1,617	490	31,302
Sponsorships	-	-	175	-	2,500	500	20,551	-	11,310	-	5,420	-	-	-	18,051	2,054	-	-	1,063	-	61,624
Stipend fee and per diem	-	-	-	-	-	-	2,550	-	-	-	-	-	-	-	35,564	-	-	-	-	-	38,114
Supplies and materials	-	-	14,718	1,177	4,220	994	8,639	-	1,582	1,448	3,151	-	-	11,315	30,733	1,435	-	-	7,457	-	86,869
Taxes, licenses and permit	-	-	-	-	-	-	557	-	207	458	-	-	-	2,023	6,293	-	-	-	24	-	9,562
Travel and accommodations	-	-	-	-	-	-	-	-	3,075	-	-	-	-	-	-	-	-	-	-	-	3,075
Unclassified	-	-	498	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	498
Uniforms	-	-	-	-	-	-	-	-	13,281	-	2,125	-	-	-	770	-	-	-	-	-	16,176
Utilities	-	-	-	-	-	-	-	-	-	560	-	-	-	-	-	-	-	-	-	-	560
Total disbursements	29,782	-	63,874	7,688	21,918	17,169	127,553	158	193,368	71,832	78,666	1,054	3,864	47,012	177,641	12,543	-	21,649	30,714	1,053	907,538
Excess (deficiency) of deposits over (under) disbursements	3,800	-	(4,995)	1,570	(5,689)	128,525	15,396	(128)	(43,896)	(3,729)	(15,190)	-	(1,043)	(253)	(18,112)	1,020	-	(533)	(1,838)	(53)	54,852
Cash at beginning of year	8,512	-	9,416	206	23,856	287,389	40,705	17,514	116,294	19,045	21,004	-	9,264	4,788	34,937	4,814	-	533	5,070	53	603,400
Cash at end of year	\$ 12,312	\$ -	\$ 4,421	\$ 1,776	\$ 18,167	\$ 415,914	\$ 56,101	\$ 17,386	\$ 72,398	\$ 15,316	\$ 5,814	\$ -	\$ 8,221	\$ 4,535	\$ 16,825	\$ 5,834	\$ -	\$ -	\$ 3,232	\$ -	\$ 658,252

See Accompanying Independent Auditors' Report.

MAYORS' COUNCIL OF GUAM

SENIOR CENTER OPERATIONS PROGRAM
 Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash
 Year Ended September 30, 2015

	Agana Heights	Agat	Astumbo	Dededo	Inarajan	Mangilao	Merizo	Santa Rita	Sinajana	Tamuning- Tumon- Harmon	Yigo	Yona	Total
Deposits:													
Bingo and fundraising	\$ 10,091	\$ 55,016	\$ 17,687	\$ 22,130	\$ 5,852	\$ 32,926	\$ 4,932	\$ 106,111	\$ 33,011	\$ 29,605	\$ 18,938	\$ 16,750	\$ 353,049
Donations	-	-	-	-	-	-	-	-	8,802	-	692	-	9,494
Others	-	-	-	-	355	331	-	5,054	-	555	1,965	-	8,260
Reimbursements	-	-	-	3,200	-	3,163	-	-	-	-	-	-	6,363
Unclassified	-	999	-	-	-	-	-	-	-	-	-	-	999
Total deposits	10,091	56,015	17,687	25,330	6,207	36,420	4,932	111,165	41,813	30,160	21,595	16,750	378,165
Disbursements:													
Bank charges	-	530	36	36	36	52	36	80	-	45	73	-	924
Bonus and incentives	-	-	-	-	-	6,400	-	628	-	-	-	50	7,078
Communications	-	-	-	-	-	-	-	-	-	281	-	456	737
Contractual services	-	-	-	-	-	-	-	-	1,575	980	-	-	2,555
Donations	-	500	-	-	-	-	-	950	-	-	50	-	1,500
Entertainment	-	-	-	-	-	-	-	350	-	-	-	-	350
Equipment and parts	2,322	587	155	-	-	5,537	-	12,000	300	4,106	-	549	25,556
Food and catering	1,091	11,718	6,534	6,445	4,557	10,881	2,826	6,163	28,066	13,064	11,235	2,777	105,357
Humanitarian assistance	100	300	650	500	-	200	-	450	-	-	100	-	2,300
Liberation Day	-	525	-	-	-	-	-	-	-	-	-	-	525
Others	70	199	155	3,256	100	1,596	275	1,701	-	526	1,500	161	9,539
Prizes and awards	80	21,819	500	3,098	-	1,100	-	32,595	425	581	60	-	60,258
Repairs and maintenance	2,290	488	-	-	-	-	-	2,624	-	803	635	1,077	7,917
Supplies and materials	6,037	15,431	11,955	10,588	5,701	7,351	-	17,747	7,372	25,120	5,159	6,981	119,442
Taxes, licenses and permit	100	1,081	100	100	137	589	100	2,687	-	100	100	319	5,413
Transportation	225	2,001	-	-	2,344	375	244	-	-	95	1,425	1,294	8,003
Travel and accommodation	-	-	-	-	-	15,915	-	25,018	-	-	-	-	40,933
Uniforms	-	-	-	-	1,084	-	-	1,247	3,178	-	840	-	6,349
Total disbursements	12,315	55,179	20,085	24,023	13,959	49,996	3,481	104,240	40,916	45,701	21,177	13,664	404,736
Excess (deficiency) of deposits over (under) disbursements	(2,224)	836	(2,398)	1,307	(7,752)	(13,576)	1,451	6,925	897	(15,541)	418	3,086	(26,571)
Cash at beginning of year	4,891	20,637	3,385	12,007	11,582	30,779	5,583	3,157	8,987	25,722	4,812	4,040	135,582
Cash at end of year	\$ 2,667	\$ 21,473	\$ 987	\$ 13,314	\$ 3,830	\$ 17,203	\$ 7,034	\$ 10,082	\$ 9,884	\$ 10,181	\$ 5,230	\$ 7,126	\$ 109,011

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MCOG REVOLVING FUND**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015	2014
Deposits:		
Christmas collections	\$ 15,897	\$ 13,647
Dues	12,685	10,140
Civil weddings	5,000	5,850
Sponsorships	-	30,000
Contributions	-	2,000
Donations	-	800
Total deposits	33,582	62,437
Disbursements:		
MCOG events:		
Christmas Party	17,222	17,235
Manamko events hosting	-	9,041
Food	6,881	8,366
Civil weddings	5,000	5,350
Liberation Day	-	10,000
Sponsorship	-	10,000
Others	679	231
Total disbursements	29,782	60,223
Excess of deposits over disbursements	3,800	2,214
Cash at beginning of year	8,512	6,298
Cash at end of year	\$ 12,312	\$ 8,512

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF AGANA HEIGHTS**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo	\$ -	\$ 10,091	\$ 10,091	\$ -
Unclassified	-	-	-	8,371
Total deposits	-	10,091	10,091	8,371
Disbursements:				
Supplies and materials	-	6,037	6,037	2,853
Equipment and parts	-	2,322	2,322	772
Repairs and maintenance	-	2,290	2,290	-
Food and catering	-	1,091	1,091	1,200
Transportation	-	225	225	225
Humanitarian assistance	-	100	100	-
Taxes, licenses and permit	-	100	100	100
Prizes	-	80	80	-
Others	-	70	70	-
Total disbursements	-	12,315	12,315	5,150
Excess (deficiency) of deposits over (under) disbursements	-	(2,224)	(2,224)	3,221
Cash at beginning of year	-	4,891	4,891	1,670
Cash at end of year	\$ -	\$ 2,667	\$ 2,667	\$ 4,891

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF AGAT**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo - day	\$ -	\$ 28,629	\$ 28,629	\$ 35,636
Bingo - night	-	26,387	26,387	13,273
Fiesta - Mango Festival:				
Concessions	7,055	-	7,055	5,830
Ticket sales	3,459	-	3,459	28,749
Sponsorships	4,800	-	4,800	3,500
Others	4,795	-	4,795	12,434
Grants	12,500	-	12,500	7,500
Flea and night markets	8,690	-	8,690	11,991
Donations	7,405	-	7,405	9,887
Fundraising	6,839	-	6,839	-
Liberation Day proceeds:				
Candidate fundraising	1,629	-	1,629	-
Prizes	100	-	100	5,000
Others	388	-	388	-
Civil weddings	500	-	500	200
Facility use	-	-	-	2,650
Others	719	-	719	13,522
Unclassified	-	999	999	-
Total deposits	<u>58,879</u>	<u>56,015</u>	<u>114,894</u>	<u>150,172</u>
Disbursements:				
Fiestas:				
Entertainment and sound system	8,695	-	8,695	6,200
Supplies and materials	6,089	-	6,089	10,778
Prizes	5,700	-	5,700	9,751
Advertising and promotions	2,050	-	2,050	2,815
Candidate commission	-	-	-	5,111
Others	4,468	-	4,468	5,140
Supplies and materials	14,718	15,431	30,149	32,829
Prizes and awards	1,420	21,819	23,239	5,839
Food and catering	5,826	11,718	17,544	22,858
Community projects	6,964	-	6,964	4,600
Humanitarian assistance	3,150	300	3,450	4,216
Transportation	-	2,001	2,001	4,247
Equipment and parts	1,328	587	1,915	3,902
Facility use refund	1,500	-	1,500	1,670
Taxes, licenses and permits	-	1,081	1,081	1,048
Bank charges	319	530	849	-
Liberation Day:				
Candidate sponsorship	-	525	525	-
Float	150	-	150	350
Mass and reception	100	-	100	5,048
Donations	-	500	500	2,076
Repairs and maintenance	-	488	488	2,783
Sponsorships	175	-	175	10,739
Other services	-	-	-	1,120
Fuel	-	-	-	2,562
Others	724	199	923	2,809
Unclassified	498	-	498	-
Total disbursements	<u>63,874</u>	<u>55,179</u>	<u>119,053</u>	<u>148,491</u>
Excess (deficiency) of deposits over (under) disbursements	(4,995)	836	(4,159)	1,681
Cash at beginning of year	9,416	20,637	30,053	28,372
Cash at end of year	<u>\$ 4,421</u>	<u>\$ 21,473</u>	<u>\$ 25,894</u>	<u>\$ 30,053</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF ASAN-MAINA**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015	2014
Deposits:		
Donations	\$ 4,003	\$ 150
Liberation Day proceeds: Donation	3,750	3,450
Reimbursement	500	-
Luncheon hosting	450	-
Facility use	-	4,020
Civil weddings	-	100
Others	555	250
	<u>9,258</u>	<u>7,970</u>
Disbursements:		
Liberation Day	3,293	3,022
Food and catering	1,301	2,983
Supplies and materials	1,177	1,027
Repairs and maintenance	537	593
Employee events	510	528
Bank charges	281	189
Donation	48	150
Others	541	810
	<u>7,688</u>	<u>9,302</u>
Excess (deficiency) of deposits over (under) disbursements	1,570	(1,332)
Cash at beginning of year	<u>206</u>	<u>1,538</u>
Cash at end of year	<u>\$ 1,776</u>	<u>\$ 206</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF BARRIGADA**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015	2014
Deposits:		
Fiesta concessions	\$ 10,000	\$ 7,000
Donations	3,270	650
Commission	961	274
Sponsorship	760	-
Civil weddings	650	500
Liberation Day proceeds:		
Prizes	500	-
Ticket sales	-	1,473
Facility use	-	2,700
Others	88	1,300
Total deposits	16,229	13,897
Disbursements:		
Food	5,081	4,498
Supplies and materials	4,220	1,418
Sponsorship	2,500	2,300
Liberation Day	2,190	780
Repairs and maintenance	1,936	1,472
Fiestas	1,913	488
Equipment and parts	895	884
Community events	888	2,971
Donation	650	-
Office	525	1,156
Ticket sales remittance	-	1,448
Community projects	-	179
Bank charges	-	88
Others	1,120	-
Total disbursements	21,918	17,682
Deficiency of deposits under disbursements	(5,689)	(3,785)
Cash at beginning of year	23,856	27,641
Cash at end of year	\$ 18,167	\$ 23,856

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF CHALAN PAGO - ORDOT**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF			
	MPC Fund	Host Community Benefit	Total	
Deposits:				
Host Community Premium	\$ -	\$ 143,090	\$ 143,090	\$ 278,084
Donations	1,370	-	1,370	475
Interest from savings account	514	-	514	-
Liberation Day ticket sales	450	-	450	-
Civil weddings	150	-	150	350
Fundraising	70	-	70	185
Reimbursements	-	-	-	800
Program registrations	-	-	-	150
Others	50	-	50	-
Total deposits	<u>2,604</u>	<u>143,090</u>	<u>145,694</u>	<u>280,044</u>
Disbursements:				
Food and catering	5,741	-	5,741	3,909
Liberation Day	5,713	-	5,713	-
Host community benefit program	-	3,276	3,276	9,041
Materials and supplies	994	-	994	2,492
Sponsorships	500	-	500	335
Entertainment services	425	-	425	100
Rental	185	-	185	351
Community events	100	-	100	1,325
Others	235	-	235	-
Total disbursements	<u>13,893</u>	<u>3,276</u>	<u>17,169</u>	<u>17,553</u>
Excess (deficiency) of deposits over (under) disbursements	(11,289)	139,814	128,525	262,491
Cash at beginning of year	<u>18,347</u>	<u>269,042</u>	<u>287,389</u>	<u>24,898</u>
Cash at end of year	<u>\$ 7,058</u>	<u>\$ 408,856</u>	<u>\$ 415,914</u>	<u>\$ 287,389</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF DEDEDO**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015				2014
	NAF	Senior Center		Total	
		Astumbo	Dededo		
Deposits:					
Flea markets	\$ 126,510	\$ -	\$ -	\$ 126,510	\$ 111,155
Senior Center operations	-	17,687	22,130	39,817	37,722
Program registrations	6,545	-	-	6,545	3,140
Donations	6,317	-	-	6,317	254
Reimbursements and refunds	-	-	3,200	3,200	1,655
Civil weddings	2,300	-	-	2,300	1,850
Fiesta gaming proceeds	1,000	-	-	1,000	-
Program income	-	-	-	-	15,000
Facility use	-	-	-	-	6,800
Others	277	-	-	277	705
Total deposits	<u>142,949</u>	<u>17,687</u>	<u>25,330</u>	<u>185,966</u>	<u>178,281</u>
Disbursements:					
Supplies and materials	8,639	11,955	10,588	31,182	24,638
Food and catering	17,514	6,534	6,445	30,493	34,481
Sponsorships	20,551	-	-	20,551	21,914
Equipment and parts	17,947	155	-	18,102	30,595
Construction	12,690	-	-	12,690	-
Flea market	11,479	-	-	11,479	16,015
Humanitarian assistance	10,000	650	500	11,150	18,073
Community programs and projects	9,134	-	-	9,134	8,336
Repairs and maintenance	6,769	-	-	6,769	6,396
Donations	5,346	-	-	5,346	334
Prizes and awards	-	500	3,098	3,598	451
Stipend fee	2,550	-	-	2,550	-
Contractual services	2,317	-	-	2,317	3,350
Taxes and licenses	557	100	100	757	36
Bank charges	71	36	36	143	108
Grant	-	-	-	-	973
Senior Center operations	-	-	-	-	370
Others	1,989	155	3,256	5,400	7,086
Total disbursements	<u>127,553</u>	<u>20,085</u>	<u>24,023</u>	<u>171,661</u>	<u>173,156</u>
Excess (deficiency) of deposits over (under) disbursements	15,396	(2,398)	1,307	14,305	5,125
Cash at beginning of year	<u>40,705</u>	<u>3,385</u>	<u>12,007</u>	<u>56,097</u>	<u>50,972</u>
Cash at end of year	<u>\$ 56,101</u>	<u>\$ 987</u>	<u>\$ 13,314</u>	<u>\$ 70,402</u>	<u>\$ 56,097</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF HAGATNA**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Deposits:		
Donation	\$ 30	\$ -
Cockfighting proceeds	-	600
Facility use	-	100
Total deposits	<u>30</u>	<u>700</u>
Disbursements:		
Bank charges	<u>158</u>	<u>231</u>
Total disbursements	<u>158</u>	<u>231</u>
Excess (deficiency) of deposits over (under) disbursements	(128)	469
Cash at beginning of year	<u>17,514</u>	<u>17,045</u>
Cash at end of year	<u>\$ 17,386</u>	<u>\$ 17,514</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF INARAJAN**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015				2014
	NAF			Total	
	MPC Fund	Host Community Benefit	Senior Center		
Deposits:					
Host Community Premium	\$ -	\$ 143,090	\$ -	\$ 143,090	\$ 278,084
Senior Center operations:					
Bingo	-	-	5,852	5,852	11,048
Others	-	-	-	-	1,068
Fundraisings	3,088	-	-	3,088	1,241
Fiesta concessions	1,900	-	-	1,900	2,100
Donations	670	-	-	670	-
Civil weddings	50	-	-	50	-
Reimbursements and refunds	-	-	-	-	154
Others	59	615	355	1,029	11
Total deposits	5,767	143,705	6,207	155,679	293,706
Disbursements:					
Community projects:					
Construction	-	89,832	-	89,832	76,998
Rhino beetle	-	3,385	-	3,385	-
Equipment and parts	-	23,256	-	23,256	48,492
Uniforms	-	13,281	1,084	14,365	-
Sponsorships	-	11,310	-	11,310	11,070
Food and catering	1,047	4,933	4,557	10,537	4,785
Prizes	300	7,600	-	7,900	6,190
Donations	-	7,793	-	7,793	5,614
Supplies and materials	395	1,187	5,701	7,283	9,381
Humanitarian assistance	-	6,900	-	6,900	1,500
Repairs and maintenance	1,140	5,427	-	6,567	4,290
Travel and transportation	-	3,075	2,344	5,419	3,637
Contractual services	-	3,928	-	3,928	-
Bonus	175	3,300	-	3,475	2,200
Community events	1,818	-	-	1,818	1,116
Fiestas	-	647	-	647	901
Taxes, licenses and permits	7	200	137	344	490
Bank charges	104	112	36	252	99
Liberation Day	-	-	-	-	6,250
Others	124	2,092	100	2,316	4,203
Total disbursements	5,110	188,258	13,959	207,327	187,216
Excess (deficiency) of deposits over (under) disbursements	657	(44,553)	(7,752)	(51,648)	106,490
Cash at beginning of year	5,987	110,307	11,582	127,876	21,386
Cash at end of year	<u>\$ 6,644</u>	<u>\$ 65,754</u>	<u>\$ 3,830</u>	<u>\$ 76,228</u>	<u>\$ 127,876</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF MANGILAO**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo and fundraisings	\$ -	\$ 32,926	\$ 32,926	\$ 31,308
Refund and reimbursements	-	3,163	3,163	7,717
Others	-	331	331	-
Reimbursements and refunds	25,442	-	25,442	32,922
Flea and night markets	13,067	-	13,067	11,411
Donations	11,332	-	11,332	1,800
Grants	7,000	-	7,000	5,000
Fiesta proceeds:				
Concessions	3,250	-	3,250	3,044
Ticket sales and fundraising	2,130	-	2,130	9,105
Others	556	-	556	-
Fundraising	4,266	-	4,266	5,501
Civil weddings	1,060	-	1,060	500
Facility use	-	-	-	250
Others	-	-	-	400
Total deposits	68,103	36,420	104,523	108,958
Disbursements:				
Community projects	37,621	-	37,621	30,234
Travel and accommodation	-	15,915	15,915	8,272
Food and catering	4,523	10,881	15,404	3,571
Equipment and parts	6,554	5,537	12,091	1,331
Fiestas:				
Contractual services	4,800	-	4,800	3,500
Supplies and materials	1,975	-	1,975	77
Commission	1,071	-	1,071	3,630
Prizes	950	-	950	1,587
Food and catering	64	-	64	190
Entertainment	-	-	-	544
Others	255	-	255	415
Supplies and materials	1,448	7,351	8,799	9,962
Bonus and incentives	-	6,400	6,400	250
Donations	4,266	-	4,266	2,751
Repairs and maintenance	2,528	-	2,528	3,030
Employee events	2,219	-	2,219	5,655
Liberation Day	2,077	-	2,077	650
Prizes	-	1,100	1,100	-
Taxes, licenses and permits	458	589	1,047	2,605
Entertainment	525	-	525	1,360
Humanitarian assistance	200	200	400	2,876
Transportation	-	375	375	-
Bank charges	118	52	170	-
Refunds	-	-	-	2,751
Sponsorships	-	-	-	1,103
Others	180	1,596	1,776	1,544
Total disbursements	71,832	49,996	121,828	87,888
Excess (deficiency) of deposits over (under) disbursements	(3,729)	(13,576)	(17,305)	21,070
Cash at beginning of year	19,045	30,779	49,824	28,754
Cash at end of year	<u>\$ 15,316</u>	<u>\$ 17,203</u>	<u>\$ 32,519</u>	<u>\$ 49,824</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF MERIZO**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015				2014
	NAF			Total	
	MPC Fund	Cemetery Fund	Senior Center		
Deposits:					
Fiesta proceeds:					
Ticket sales	\$ 15,446	\$ -	\$ -	\$ 15,446	\$ 27,292
Fiesta concessions	10,650	-	-	10,650	7,236
Donations	20,080	-	-	20,080	10,600
Grants:					
GVB Fiestan Tasi	5,000	-	-	5,000	5,000
GVB Gupot Chamorro	5,000	-	-	5,000	3,750
Senior Center operations: Bingo	-	-	4,932	4,932	3,624
Maintenance services	-	2,500	-	2,500	2,500
Reimbursements and refunds	-	400	-	400	1,000
Unclassified	4,400	-	-	4,400	17,570
Total deposits	<u>60,576</u>	<u>2,900</u>	<u>4,932</u>	<u>68,408</u>	<u>78,572</u>
Disbursements:					
Fiestas:					
Prizes	14,750	-	-	14,750	15,200
Candidate commission	8,935	-	-	8,935	5,958
Food and catering	6,274	-	-	6,274	6,436
Supplies and materials	5,585	-	-	5,585	5,218
Entertainment	3,700	-	-	3,700	3,300
Others	3,821	-	-	3,821	5,200
Food and catering	8,752	-	2,826	11,578	10,500
Equipment and parts	6,987	-	-	6,987	-
Sponsorships	5,120	300	-	5,420	4,940
Humanitarian assistance	-	3,400	-	3,400	3,100
Supplies and materials	3,151	-	-	3,151	6,984
Uniforms	-	2,125	-	2,125	-
Repairs and maintenance	1,820	-	-	1,820	676
Community projects	660	-	-	660	2,689
Utilities	-	560	-	560	408
Transportation	-	-	244	244	-
Bank charges	129	36	36	201	108
Taxes	-	-	100	100	193
Prizes and awards	-	-	-	-	7,225
Reimbursements	-	-	-	-	949
Others	2,561	-	275	2,836	1,743
Total disbursements	<u>72,245</u>	<u>6,421</u>	<u>3,481</u>	<u>82,147</u>	<u>80,827</u>
Excess (deficiency) of deposits over (under) disbursements	(11,669)	(3,521)	1,451	(13,739)	(2,255)
Cash at beginning of year	16,860	4,144	5,583	26,587	28,842
Cash at end of year	<u>\$ 5,191</u>	<u>\$ 623</u>	<u>\$ 7,034</u>	<u>\$ 12,848</u>	<u>\$ 26,587</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF MONGMONG-TOTO-MAITE**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Deposits:		
Civil weddings	\$ 350	\$ 350
Others	<u>704</u>	<u>837</u>
Total deposits	1,054	1,187
Disbursements:		
Donations	<u>1,054</u>	<u>1,187</u>
Excess of deposits over disbursements	-	-
Cash at beginning of year	<u>-</u>	<u>-</u>
Cash at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF PITI**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Deposits:		
Donations	\$ 2,410	\$ 140
Rent	-	8,400
Facility use	-	1,300
Others	411	-
	<u>2,821</u>	<u>9,840</u>
Total deposits		
	<u>2,821</u>	<u>9,840</u>
Disbursements:		
Repairs and maintenance	3,027	1,058
Food	473	5,374
Community events: Prizes	225	350
Equipment and parts	139	-
Donations	-	1,450
Employee events	-	525
Contractual services	-	465
Supplies and materials	-	36
Others	-	125
	<u>3,864</u>	<u>9,383</u>
Total disbursements		
	<u>3,864</u>	<u>9,383</u>
Excess (deficiency) of deposits over (under) disbursements	(1,043)	457
Cash at beginning of year	<u>9,264</u>	<u>8,807</u>
Cash at end of year	<u>\$ 8,221</u>	<u>\$ 9,264</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF SANTA RITA**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo and fundraisings	\$ -	\$ 106,111	\$ 106,111	\$ 88,417
Others	-	5,054	5,054	3,446
Fundraising - Mayor's bingo fundraisers	27,215	-	27,215	33,024
Liberation Day proceeds:				
Sumay Memorial Day	3,000	-	3,000	3,000
Prize - float competition	1,500	-	1,500	2,000
Ticket sales	75	-	75	1,821
Sponsorships	4,000	-	4,000	-
Grants - GVB - Back to Sumay	3,000	-	3,000	3,000
Reimbursements and refunds	2,706	-	2,706	726
Donations	2,381	-	2,381	1,901
Fiesta concessions - Cockfight proceeds	1,480	-	1,480	320
Humanitarian assistance loan repayments	550	-	550	1,000
Civil weddings	450	-	450	100
Facility use	-	-	-	1,250
Senior Center operations - Reimbursements	-	-	-	195
Others	402	-	402	624
Total deposits	46,759	111,165	157,924	140,824
Disbursements:				
Prizes and awards	6,724	32,595	39,319	34,915
Supplies and materials	11,315	17,747	29,062	21,874
Travel and accommodations	-	25,018	25,018	54,334
Equipment	4,178	12,000	16,178	1,606
Food and catering	3,317	6,163	9,480	5,158
Repairs and maintenance	2,809	2,624	5,433	5,824
Community events - Back to Sumay Day	5,019	-	5,019	8,012
Taxes, licenses and fees	2,023	2,687	4,710	4,027
Humanitarian assistance	3,400	450	3,850	6,400
Donations	2,701	950	3,651	2,369
Liberation Day	2,630	-	2,630	2,801
Communication	1,414	-	1,414	232
Uniforms	-	1,247	1,247	-
Bonus and incentives	-	628	628	2,625
Entertainment	260	350	610	-
Bank charges	-	80	80	47
Sponsorships	-	-	-	1,010
Facility use refund	-	-	-	400
Fuel and gas	-	-	-	51
Others	1,222	1,701	2,923	5,235
Total disbursements	47,012	104,240	151,252	156,920
Excess (deficiency) of deposits over (under) disbursements	(253)	6,925	6,672	(16,096)
Cash at beginning of year	4,788	3,157	7,945	24,041
Cash at end of year	<u>\$ 4,535</u>	<u>\$ 10,082</u>	<u>\$ 14,617</u>	<u>\$ 7,945</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF SINAJANA**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Fundraisings - Bingo	\$ 102,800	\$ -	\$ 102,800	\$ 57,656
Program registrations	41,275	-	41,275	44,250
Senior Center operations - Bingo	-	33,011	33,011	25,386
Donations	1,773	8,802	10,575	20,091
Sponsorships	7,134	-	7,134	-
Grants - GVB	5,000	-	5,000	-
Rental	-	-	-	1,300
Others	1,547	-	1,547	747
Total deposits	159,529	41,813	201,342	149,430
Disbursements:				
Food	43,126	28,066	71,192	28,983
Supplies and materials	30,733	7,372	38,105	29,002
Stipend and bonus	31,298	-	31,298	22,627
Sponsorships	18,051	-	18,051	15,281
Prizes	14,127	425	14,552	4,592
Equipment and parts	13,125	300	13,425	4,842
Contractual services	6,914	1,575	8,489	2,251
Taxes and licenses	6,293	-	6,293	3,869
Per diem	4,266	-	4,266	-
Uniforms	770	3,178	3,948	-
Humanitarian assistance	2,871	-	2,871	1,765
Repairs and maintenance	2,181	-	2,181	90
Community programs	1,795	-	1,795	967
Fuel and transportation	1,243	-	1,243	-
Refunds	700	-	700	775
Bank charges	148	-	148	126
Others	-	-	-	504
Total disbursements	177,641	40,916	218,557	115,674
Excess (deficiency) of deposits over (under) disbursements	(18,112)	897	(17,215)	33,756
Cash at beginning of year	34,937	8,987	43,924	10,168
Cash at end of year	<u>\$ 16,825</u>	<u>\$ 9,884</u>	<u>\$ 26,709</u>	<u>\$ 43,924</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF TALOFOFO**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Deposits:		
Grants: GVB - Banana Festival	\$ 5,000	\$ 5,000
Donations	4,530	430
Fiesta:		
Concessions	2,100	2,025
Sponsorships	1,300	-
Fundraisings	283	798
Prizes	250	1,050
Civil weddings	50	50
Sponsorships and registrations - golf tournament	-	4,805
Others	50	-
Total deposits	<u>13,563</u>	<u>14,158</u>
Disbursements:		
Sponsorships	2,054	4,700
Banana festival:		
Entertainment	2,400	3,100
Permit fees	460	-
Others	712	1,685
Funeral	1,700	-
Supplies and materials	1,435	1,365
Repairs and maintenance	921	548
Humanitarian assistance	695	1,045
Food and catering	600	511
Other services	238	1,100
Fuel and gas	201	-
Donations	200	300
Liberation Day	150	388
Bank charges	36	36
Others	741	100
Total disbursements	<u>12,543</u>	<u>14,878</u>
Excess (deficiency) of deposits over (under) disbursements	1,020	(720)
Cash at beginning of year	<u>4,814</u>	<u>5,534</u>
Cash at end of year	<u>\$ 5,834</u>	<u>\$ 4,814</u>

See Accompanying Independent Auditors' Report.

MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF TAMUNING-TUMON-HARMON

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations: Bingo	\$ -	\$ 29,605	\$ 29,605	\$ 25,465
Others	-	555	555	-
Unclassified	-	-	-	18,595
Total deposits	-	30,160	30,160	44,060
Disbursements:				
Supplies and materials	-	25,120	25,120	11,428
Food and catering	-	13,064	13,064	5,301
Equipment	-	4,106	4,106	75
Janitorial services	-	980	980	-
Repairs and maintenance	-	803	803	-
Prizes	-	581	581	-
Communication	-	281	281	-
Taxes	-	100	100	100
Transportation	-	95	95	-
Bank charges	-	45	45	36
Donations	-	-	-	7,784
Community projects	-	-	-	2,758
Fundraising	-	-	-	827
Facility use refunds	-	-	-	600
Others	-	526	526	-
Total disbursements	-	45,701	45,701	28,909
Excess (deficiency) of deposits over (under) disbursements	-	(15,541)	(15,541)	15,151
Cash at beginning of year	-	25,722	25,722	10,571
Cash at end of year	\$ -	\$ 10,181	\$ 10,181	\$ 25,722

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF UMATAc**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015	2014
Deposits:		
Grants:		
GVB	\$ 6,000	\$ 10,000
Guam Preservation Trust	5,000	-
Fiesta concessions	5,516	-
Donations	4,400	-
Others	200	-
Unclassified	-	217
	21,116	10,217
Total deposits		
Disbursements:		
Fiestas:		
Entertainment	10,800	1,500
Sounds and lighting	4,007	865
Prizes	2,000	-
Supplies and materials	2,016	738
Others	1,518	-
Unclassified	-	5,184
Donation	700	3,750
Others	300	-
Liberation Day	150	-
Repairs and maintenance	100	-
Bank charges	58	-
Unclassified	-	300
	21,649	12,337
Total disbursements		
Deficiency of deposits under disbursements	(533)	(2,120)
Cash at beginning of year	533	2,653
Cash at end of year	\$ -	\$ 533

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF YIGO**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Donations	\$ 25,085	\$ 692	\$ 25,777	\$ 6,870
Bingo proceeds	-	18,938	18,938	15,446
Flea/night market	2,525	-	2,525	2,715
Civil weddings	590	-	590	1,662
Commission	147	-	147	456
Reimbursements	-	-	-	540
Facility use	-	-	-	97
Others	529	1,965	2,494	3,775
Unclassified	-	-	-	1,667
Total deposits	<u>28,876</u>	<u>21,595</u>	<u>50,471</u>	<u>33,228</u>
Disbursements:				
Food and catering	2,879	11,235	14,114	5,641
Supplies and materials	7,457	5,159	12,616	4,850
Community programs and events	7,189	-	7,189	5,062
Community events: Chaguian Memorial	3,314	-	3,314	1,923
Repairs and maintenance	1,617	635	2,252	2,303
Equipment and parts	1,929	-	1,929	1,472
Equipment rental	1,678	-	1,678	688
Transportation	-	1,425	1,425	1,810
Sponsorships	1,063	-	1,063	-
Uniforms	-	840	840	-
Donations	556	50	606	650
Bank charges	122	73	195	42
Liberation Day	150	-	150	769
Taxes and permits	24	100	124	218
Humanitarian assistance	-	100	100	-
Prizes	-	60	60	-
Bonus and incentives	-	-	-	3,452
Fundraising	-	-	-	100
Others	2,736	1,500	4,236	2,894
Unclassified	-	-	-	1,186
Total disbursements	<u>30,714</u>	<u>21,177</u>	<u>51,891</u>	<u>33,060</u>
Excess (deficiency) of deposits over (under) disbursements	(1,838)	418	(1,420)	168
Cash at beginning of year	<u>5,070</u>	<u>4,812</u>	<u>9,882</u>	<u>9,714</u>
Cash at end of year	<u>\$ 3,232</u>	<u>\$ 5,230</u>	<u>\$ 8,462</u>	<u>\$ 9,882</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF YONA**

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2015 and 2014

	2015			2014
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations: Bingo	\$ -	\$ 16,750	\$ 16,750	\$ 21,065
Donations	1,000	-	1,000	98
Unclassified	-	-	-	2,781
	1,000	16,750	17,750	23,944
Disbursements:				
Supplies and materials	-	6,981	6,981	8,198
Food and catering	449	2,777	3,226	3,479
Repairs and maintenance	490	1,077	1,567	1,256
Transportation	-	1,294	1,294	1,106
Equipment and parts	-	549	549	-
Communication	-	456	456	560
Taxes	-	319	319	219
Festivals:				
Prizes	100	-	100	250
Printing	-	-	-	982
Bonus and gifts	-	50	50	5,300
Bank charges	14	-	14	61
Humanitarian assistance	-	-	-	250
Others	-	161	161	1,080
Unclassified	-	-	-	4,718
	1,053	13,664	14,717	27,459
Excess (deficiency) of deposits over (under) disbursements	(53)	3,086	3,033	(3,515)
Cash at beginning of year	53	4,040	4,093	7,608
Cash at end of year	\$ -	\$ 7,126	\$ 7,126	\$ 4,093

See Accompanying Independent Auditors' Report.