

MAYORS' COUNCIL OF GUAM

**STATEMENTS OF CASH DEPOSITS AND DISBURSEMENTS
AND INDEPENDENT AUDITORS' REPORT**

YEARS ENDED SEPTEMBER 30, 2014 AND 2013

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, 2014 and 2013, 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's 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 and the classification of \$19,285 of deposits and \$22,420 of disbursements for the year ended September 30, 2013. Furthermore, there is continued non-compliance with procurement policies and procedures and a lack of a uniform policy.

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 of the Mayors' Council of Guam for the years ended September 30, 2014 and 2013 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

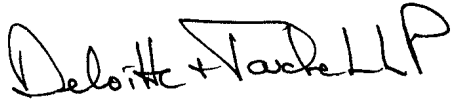
Financial Information

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 on cash on pages 11 through 30 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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 on cash on pages 11 through 30 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, 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 on cash on pages 11 through 30 are 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 September 8, 2015, 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.

September 8, 2015

MAYORS' COUNCIL OF GUAM

Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014	2013
Deposits:		
Host Community Premium	\$ 556,168	\$ 46,246
Senior Center operations - bingo and fundraising	309,826	318,538
Flea and night markets	137,272	148,588
Others	158,425	107,092
Fundraising	106,269	39,995
Fiesta proceeds	99,530	103,875
Grants	39,250	36,000
Unclassified	49,201	15,058
Donations	50,496	34,095
Program registrations	47,540	-
Sponsorships	28,455	22,900
Facility use	10,820	21,399
Liberation Day proceeds:		
Liberation Day sponsor's commission	-	116,000
Candidate sponsor's commission	-	42,462
Others	16,744	43,716
Total deposits	1,609,996	1,095,964
Disbursements:		
Supplies and materials	168,337	125,094
Food and catering	153,708	138,029
Fiesta expenses	102,705	107,551
Equipment, parts, rental and furnitures	94,659	27,068
Construction	76,998	-
Sponsorships	73,392	48,321
Transportation, travel and accomodation	73,631	76,081
Prizes	59,212	-
Community projects	40,460	28,822
Humanitarian assistance	39,225	27,583
Community programs	41,281	14,648
Repairs and maintenance	30,319	55,764
Donations	28,415	29,434
Office and MCOG events	26,276	29,174
Unclassified	7,834	19,232
Flea market expenses	16,015	13,537
Liberation Day expenses	15,398	58,584
Community events	14,581	11,708
Bonus and incentives	11,627	26,232
Contractual services	6,066	35,367
Senior Center operations expenses	2,570	33,120
Others	104,817	99,300
Total disbursements	1,187,526	1,004,649
Excess of deposits over disbursements	422,470	91,315
Cash at beginning of year	316,512	225,197
Cash at end of year	\$ 738,982	\$ 316,512

See accompanying notes to financial statements.

MAYORS' COUNCIL OF GUAM

Notes to Financial Statements
Years Ended September 30, 2014 and 2013

(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 five (5) 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, Talofoto, 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, 2014 and 2013, 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/Talafoto 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.

Accounting Policies

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.

Cash

The MCOG considers cash to represent cash in banks. At September 30, 2014 and 2013, the carrying amount of the MCOG's cash balances were \$738,982 and \$316,512, respectively, and the corresponding bank balances were \$740,001 and \$322,957, respectively. The MCOG's cash in bank balance of \$740,001 and \$322,957 as of September 30, 2014 and 2013, respectively, are maintained in a financial institution subject to Federal Deposit Insurance Corporation (FDIC) insurance. As of September 30, 2014 and 2013, bank deposits in the amount of \$740,001 and \$322,957, respectively, were FDIC insured.

As of September 30, 2014 and 2013, \$136,642 and \$111,617, respectively, in cash is restricted for Senior Center operations and related activities.

MAYORS' COUNCIL OF GUAM

Notes to Financial Statements
Years Ended September 30, 2014 and 2013

(1) Summary of Significant Accounting Policies, Continued

Reclassifications

Certain 2013 balances have been reclassified to conform to the 2014 financial statement presentation.

Subsequent Events

The MCOG has considered subsequent events through September 8, 2015, 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 statement as of September 30, 2014.

(2) Grant Support

The MCOG receives grants from the Guam Visitors Bureau (GVB) and the Government of Guam (GovGuam) to support village mayors in their various community programs, projects and events.

The following information summarizes the MCOG's grant activity during the years ended September 30, 2014 and 2013:

<u>Source</u>	<u>2014</u>	<u>2013</u>
GVB:		
Village fiestas/festivals	\$ 39,250	\$ 36,000
GovGuam - Department of Youth Affairs:		
Others	<u>10,000</u>	<u>-</u>
	\$ <u>49,250</u>	\$ <u>36,000</u>

(3) Liberation Day Commission

The Council was appointed to spearhead and take overall responsibility for the planning, coordinating and executing of the 2014 and 2013 Guam Island Fair/Liberation Day Festivities. As the sponsoring organization, the Council is entitled to 50% of the net proceeds from the Liberation Day Festivities. During the year ended September 30, 2013, the Council received \$116,000 in sponsor's commissions. Amounts due for the 2014 commissions have not been received as of September 30, 2014 and as such, not reflected in the accompanying financial statements.

MAYORS' COUNCIL OF GUAM

Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash
Year Ended September 30, 2014

	Non- Appropriated Funds	Senior Center Operations Program	Total
Deposits:			
Host Community Premium	\$ 556,168	\$ -	\$ 556,168
Senior Center operations - bingo and fundraising	195	309,631	309,826
Flea and night markets	137,272	-	137,272
Others	140,618	17,807	158,425
Fundraising	106,269	-	106,269
Fiesta proceeds	99,530	-	99,530
Grants	39,250	-	39,250
Unclassified	29,500	19,701	49,201
Donations	44,570	5,926	50,496
Program registrations	47,540	-	47,540
Sponsorships	28,455	-	28,455
Facility use	10,820	-	10,820
Liberation Day proceeds:			
Others	16,744	-	16,744
Total deposits	1,256,931	353,065	1,609,996
Disbursements:			
Supplies and materials	64,149	104,188	168,337
Food and catering	86,201	67,507	153,708
Fiesta expenses	102,705	-	102,705
Equipment, parts, rental and furnitures	92,076	2,583	94,659
Construction	76,998	-	76,998
Sponsorships	73,392	-	73,392
Transportation, travel and accomodation	9,485	64,146	73,631
Prizes	22,248	36,964	59,212
Community projects	40,460	-	40,460
Humanitarian assistance	34,676	4,549	39,225
Community programs	35,133	6,148	41,281
Repairs and maintenance	28,683	1,636	30,319
Donations	26,331	2,084	28,415
Office and MCOG events	26,276	-	26,276
Unclassified	1,296	6,538	7,834
Flea market expenses	16,015	-	16,015
Liberation Day expenses	15,398	-	15,398
Community events	14,581	-	14,581
Bonus and incentives	-	11,627	11,627
Contractual services	4,831	1,235	6,066
Senior Center operations expenses	2,570	-	2,570
Others	85,982	18,835	104,817
Total disbursements	859,486	328,040	1,187,526
Excess of deposits over disbursements	397,445	25,025	422,470
Cash at beginning of year	204,895	111,617	316,512
Cash at end of year	\$ 602,340	\$ 136,642	\$ 738,982

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, 2014

	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	I amuning- Tumon- Harmon	Umatac	Yigo	Yona	Eliminations	Total
Deposits:																						
Civil weddings	\$ 5,850	\$ -	\$ 200	\$ 100	\$ 500	\$ 350	\$ 1,850	\$ -	\$ -	\$ 500	\$ -	\$ 350	\$ -	\$ 100	\$ -	\$ 50	\$ -	\$ -	\$ 1,662	\$ -	\$ -	\$ 11,512
Cockfighting proceeds	-	-	-	-	-	-	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-	600
Commission	-	-	-	-	274	-	-	-	-	-	-	-	-	-	-	-	-	-	456	-	-	730
Contributions	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
Christmas collections	13,647	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,647
Donations	800	-	4,059	150	650	475	254	-	-	1,800	6,950	-	140	1,901	20,091	430	-	-	6,870	-	-	44,570
Dues	10,140	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,140
Facility use	-	-	-	4,020	-	-	6,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,820
Fiesta proceeds:																						
Concessions	-	-	5,830	-	7,000	-	-	-	2,100	3,044	7,236	-	-	320	-	2,025	-	-	-	-	-	27,555
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	12,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,434
Sponsorships	-	-	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500
Ticket sales	-	-	28,749	-	-	-	-	-	-	-	27,292	-	-	-	-	-	-	-	-	-	-	56,041
Flea and night markets	-	-	11,991	-	-	-	111,155	-	-	11,411	-	-	-	-	-	-	-	-	2,715	-	-	137,272
Fundraising	-	-	-	-	-	185	-	-	-	14,606	-	-	-	33,024	57,656	798	-	-	-	-	-	106,269
Grants:																						
DYA - Summer Camp assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GVB	-	-	7,500	-	-	-	-	-	-	5,000	8,750	-	-	3,000	-	5,000	-	10,000	-	-	-	39,250
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Host Community Premium	-	-	-	-	-	278,084	-	-	278,084	-	-	-	-	-	-	-	-	-	-	-	-	556,168
Humanitarian assistance loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000
Liberation Day proceeds:																						
Candidate sponsor's commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	3,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,450
Liberation Day share of net proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	-	3,000
Prizes	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	2,000
Sponsorships	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Ticket sales	-	-	-	-	1,473	-	-	-	-	-	-	-	-	1,821	-	-	-	-	-	-	-	3,294
Maintenance services	-	-	-	-	-	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-	2,500
Others	-	-	9,159	250	1,300	-	705	-	11	400	-	837	-	624	747	-	-	-	3,775	-	-	17,808
Prizes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050	-	-	-	-	-	1,050
Program income	-	-	-	-	-	-	14,027	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,027
Program registrations	-	-	-	-	-	150	3,140	-	-	-	-	-	-	-	44,250	-	-	-	-	-	-	47,540
Reimbursements and refunds	10,000	-	2,650	-	2,700	800	1,655	100	154	33,172	1,000	-	1,300	1,976	-	-	-	-	397	-	-	55,904
Rent	-	-	-	-	-	-	-	-	-	-	-	-	8,400	-	1,300	-	-	-	-	-	-	9,700
Senior Center operations:																						
Bingo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sponsorships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	195	-	-	-	-	-	-	-	195
Sponsorships	20,000	-	-	-	-	-	-	-	-	-	3,650	-	-	-	-	4,805	-	-	-	-	-	28,455
Ticket sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified	-	-	-	-	-	-	-	-	-	-	16,552	-	-	-	-	-	9,534	217	416	2,781	-	29,500
Total deposits	62,437	-	91,072	7,970	13,897	280,044	139,586	700	280,349	69,933	73,930	1,187	9,840	48,961	124,044	14,158	9,534	10,217	16,291	2,781	-	1,256,931

MAYORS' COUNCIL OF GUAM

NON-APPROPRIATED FUNDS

Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash, Continued
Year Ended September 30, 2014

	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	Samuning- Tumon- Harmon	Umatac	Yigo	Yona	Eliminations	Total	
Disbursements:																							
Bank charges	-	-	-	189	88	-	36	231	54	-	72	-	-	-	79	36	9	-	15	61	-	870	
Civil weddings	5,350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,350	
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	232	-	-	-	-	-	-	-	232	
Community events	-	-	-	-	2,971	1,325	-	-	-	-	-	-	350	8,012	-	-	-	-	1,923	-	-	14,581	
Community programs	-	-	-	-	-	-	8,336	-	1,116	-	-	-	-	-	23,594	-	-	-	2,087	-	-	35,133	
Community projects	-	-	4,600	-	179	-	-	-	-	30,234	2,689	-	-	-	-	-	2,758	-	-	-	-	40,460	
Concession refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contractual services	-	-	-	-	-	-	3,350	-	-	-	-	-	465	-	1,016	-	-	-	-	-	-	4,831	
Construction	-	-	-	-	-	-	-	-	76,998	-	-	-	-	-	-	-	-	-	-	-	-	76,998	
Donations	-	-	1,576	150	-	-	250	-	5,614	2,751	-	1,187	1,450	1,419	-	300	7,784	3,750	100	-	26,331		
Equipment and furnitures	-	-	3,300	-	884	-	30,450	-	48,492	1,331	-	-	-	1,200	4,842	-	75	-	814	-	-	91,388	
Equipment rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	688	-	-	688	
Employee Events	-	-	-	528	-	-	-	-	-	-	-	-	525	-	-	-	-	-	-	-	-	1,053	
Entertainment services	-	-	-	-	-	100	-	-	-	1,360	-	-	-	-	-	-	-	-	-	-	-	1,460	
Facility use refunds	-	-	1,670	-	-	-	-	-	-	-	-	-	-	400	-	-	600	-	-	-	-	2,670	
Fiesta expenses:																							
Advertising and promotions	-	-	2,815	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,815	
Candidate commission	-	-	5,111	-	-	-	-	-	-	3,630	5,958	-	-	-	-	-	-	-	-	-	-	14,699	
Entertainment and sound system	-	-	6,200	-	-	-	-	-	-	544	3,300	-	-	-	-	3,100	-	1,500	-	-	-	14,644	
Food and catering	-	-	-	-	-	-	-	-	-	190	6,436	-	-	-	-	-	-	-	-	-	-	6,626	
Other services	-	-	-	-	-	-	-	-	-	3,500	-	-	-	-	-	-	-	-	-	-	-	3,500	
Others	-	-	5,140	-	488	-	-	-	901	415	5,200	-	-	-	-	1,685	-	-	-	982	-	14,811	
Prizes	-	-	8,341	-	-	-	-	-	-	1,587	15,200	-	-	-	-	-	-	-	-	250	-	25,378	
Supplies and materials	-	-	9,015	-	-	-	-	-	-	77	5,218	-	-	-	-	-	-	-	-	-	-	15,048	
Unclassified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,184	-	-	-	5,184	
Flea market expenses	-	-	-	-	-	-	16,015	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,015	
Food and catering	8,366	-	8,899	5,093	4,498	3,909	18,645	-	4,080	262	6,387	-	5,374	518	16,580	511	-	-	2,549	530	-	86,201	
Fuel and gas	-	-	2,562	-	-	-	-	-	-	-	-	-	-	51	-	-	-	-	-	-	-	-	2,613
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	827	-	100	-	-	927	
Grants - GVB branding initiatives	-	-	-	-	-	-	973	-	-	-	-	-	-	-	-	-	-	-	-	-	-	973	
Host community benefit program	-	-	-	-	-	9,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,041	
Humanitarian assistance	-	-	4,216	-	-	-	17,100	-	1,500	-	3,100	-	-	5,850	1,765	1,045	-	-	-	100	-	34,676	
Liberation Day share of proceeds:																							
Municipalities	-	-	-	912	780	-	-	-	6,250	650	-	-	-	2,801	-	388	-	-	769	-	-	12,550	
Nonprofit organizations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liberation Day expenses	10,000	-	5,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,398	
Office events	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Office expenses	-	-	-	-	1,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,156	
MCOG events	26,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,276	
Others	231	-	1,578	810	-	-	5,841	-	2,573	1,544	1,503	-	125	2,455	504	100	-	865	2,516	-	20,645		
Other refunds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other services	-	-	1,120	-	-	-	-	-	-	-	-	-	-	-	-	1,100	-	-	-	-	-	2,220	
Prizes	-	-	5,839	-	-	-	-	-	6,190	-	-	-	-	5,627	4,592	-	-	-	-	-	-	22,248	
Reimbursements	10,000	-	-	-	-	-	-	-	-	2,751	949	-	-	-	775	-	-	-	-	-	-	14,475	
Rental	-	-	-	-	-	351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	351	
Repairs and maintenance	-	-	1,922	593	1,472	-	6,396	-	4,290	3,030	676	-	1,058	5,169	90	548	-	-	2,183	1,256	-	28,683	
Senior Center operations expenses	-	-	-	-	-	-	370	-	2,200	-	-	-	-	-	-	-	-	-	-	-	-	2,570	
Sponsorships	-	-	10,739	-	2,300	335	21,914	-	11,070	1,103	4,940	-	-	1,010	15,281	4,700	-	-	-	-	73,392		
Supplies and materials	-	-	9,088	1,027	1,418	2,492	473	-	5,136	2,496	6,984	-	36	10,331	20,288	1,365	949	-	1,750	316	64,149		
Taxes, licenses and permit	-	-	-	-	-	-	-	-	280	1,849	-	-	-	1,571	3,740	-	-	-	100	-	-	7,540	
Ticket sales remittance	-	-	-	-	1,448	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,448	
Travel and accommodations	-	-	-	-	-	-	-	-	2,550	-	-	-	-	6,935	-	-	-	-	-	-	-	9,485	
Unclassified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	886	110	-	1,296	
Utilities	-	-	-	-	-	-	-	-	-	408	-	-	-	-	-	-	-	-	-	-	-	408	
Total disbursements	60,223	-	99,129	9,302	17,682	17,553	130,149	231	179,294	59,304	69,020	1,187	9,383	53,581	93,146	14,878	13,002	12,337	16,480	3,605	-	859,486	
Excess (deficiency) of deposits over (under) disbursements	2,214	-	(8,057)	(1,332)	(3,785)	262,491	9,437	469	101,055	10,629	4,910	-	457	(4,620)	30,898	(720)	(3,468)	(2,120)	(189)	(824)	-	397,445	
Cash at beginning of year	6,298	-	17,473	1,538	27,641	24,898	31,268	17,045	14,179	8,416	16,094	-	8,807	9,408	4,039	5,534	3,468	2,653	5,259	877	-	204,895	
Cash at end of year	\$ 8,512	\$ -	\$ 9,416	\$ 206	\$ 23,856	\$ 287,389	\$ 40,705	\$ 17,514	\$ 115,234	\$ 19,045	\$ 21,004	\$ -	\$ 9,264	\$ 4,788	\$ 34,937	\$ 4,814	\$ -	\$ 533	\$ 5,070	\$ 53	\$ -	\$ 602,340	

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, 2014

	Agana Heights	Agat	Astumbo	Dededo	Inarajan	Mangilao	Merizo	Santa Rita	Sinajana	Iamuning- Tumon- Harmon	Yigo	Yona	Total
Deposits:													
Bingo and fundraising	\$ -	\$ 48,909	\$ 20,372	\$ 17,350	\$ 12,289	\$ 31,308	\$ 3,624	\$ 88,417	\$ 25,386	\$ 25,465	\$ 15,446	\$ 21,065	\$ 309,631
Donations	-	5,828	-	-	-	-	-	-	-	-	-	98	5,926
Field trip/meal allowance	-	-	-	-	-	-	-	-	-	-	-	-	-
Others	-	4,363	-	-	1,068	-	-	3,446	-	-	-	-	8,877
Program Income	-	-	124	849	-	-	-	-	-	-	-	-	973
Reimbursements	-	-	-	-	-	7,717	-	-	-	-	240	-	7,957
Unclassified	8,371	-	-	-	-	-	1,018	-	-	9,061	1,251	-	19,701
Total deposits	8,371	59,100	20,496	18,199	13,357	39,025	4,642	91,863	25,386	34,526	16,937	21,163	353,065
Disbursements:													
Bank charges	-	-	36	36	45	-	36	47	47	27	27	-	301
Bonus and incentives	-	-	-	-	-	250	-	2,625	-	-	3,452	5,300	11,627
Communications	-	-	-	-	-	-	-	-	-	-	-	560	560
Community programs and events	-	3,173	-	-	-	-	-	-	-	-	2,975	-	6,148
Contractual services	-	-	-	-	-	-	-	-	1,235	-	-	-	1,235
Donations	-	500	-	84	-	-	-	950	-	-	550	-	2,084
Employee events	-	-	-	-	-	5,655	-	-	-	-	-	-	5,655
Equipment and parts	772	602	145	-	-	-	-	406	-	-	658	-	2,583
Food and catering	1,200	13,959	7,987	7,849	705	3,309	4,113	4,640	12,403	5,301	3,092	2,949	67,507
Humanitarian assistance	-	-	373	600	-	2,876	-	550	-	-	-	150	4,549
Others	-	1,231	686	559	-	-	240	2,780	-	-	378	1,080	6,954
Prizes	-	-	400	51	-	-	7,225	29,288	-	-	-	-	36,964
Repairs and maintenance	-	861	-	-	-	-	-	655	-	-	120	-	1,636
Supplies and materials	2,853	23,741	15,039	9,126	4,245	7,466	-	11,543	8,714	10,479	3,100	7,882	104,188
Taxes, licenses and permit	100	1,048	17	19	210	756	193	2,456	129	100	118	219	5,365
Transportation	225	4,247	-	-	-	-	-	-	-	-	1,810	1,106	7,388
Travel	-	-	-	-	1,087	8,272	-	47,399	-	-	-	-	56,758
Unclassified	-	-	-	-	1,630	-	-	-	-	-	300	4,608	6,538
Total disbursements	5,150	49,362	24,683	18,324	7,922	28,584	11,807	103,339	22,528	15,907	16,580	23,854	328,040
Excess (deficiency) of deposits over (under) disbursements	3,221	9,738	(4,187)	(125)	5,435	10,441	(7,165)	(11,476)	2,858	18,619	357	(2,691)	25,025
Cash at beginning of year	1,670	10,899	7,572	12,132	7,207	20,338	12,748	14,633	6,129	7,103	4,455	6,731	111,617
Cash at end of year	\$ 4,891	\$ 20,637	\$ 3,385	\$ 12,007	\$ 12,642	\$ 30,779	\$ 5,583	\$ 3,157	\$ 8,987	\$ 25,722	\$ 4,812	\$ 4,040	\$ 136,642

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014	2013
Deposits:		
Sponsorships	\$ 20,000	\$ 11,750
Christmas collections	13,647	-
Dues	10,140	10,880
Sponsorships	10,000	-
Civil weddings	5,850	6,450
Contributions	2,000	1,700
Donations	800	4,060
Liberation Day ticket sales	-	1,170
Liberation Day share of net proceeds	-	116,000
Total deposits	62,437	152,010
Disbursements:		
MCOG events:		
Christmas Party	17,235	-
Manamko events hosting	9,041	12,793
Mayoral inauguration	-	13,651
Others	-	2,730
Liberation expenses	10,000	-
Food	8,366	7,676
Civil weddings	5,350	6,950
Liberation Day commission net proceeds share:		
Municipalities	-	90,000
Non-profit organizations	-	5,000
Grants	-	14,000
Sponsorship expense	10,000	5,000
Donations	-	3,650
Liberation Day ticket sales remittance	-	1,170
Bank charges	-	162
Others	231	2,780
Total disbursements	60,223	165,562
Excess (deficiency) of deposits over (under) disbursements	2,214	(13,552)
Cash at beginning of year	6,298	19,850
Cash at end of year	\$ 8,512	\$ 6,298

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo	\$ -	\$ -	\$ -	\$ 6,970
Others	-	-	-	2,810
Unclassified	-	8,371	8,371	-
Total deposits	-	8,371	8,371	9,780
Disbursements:				
Bank charges	-	-	-	-
Bonus and incentives	-	-	-	1,500
Communications	-	-	-	-
Contractual services	-	-	-	-
Donations	-	-	-	-
Equipment and parts	-	772	772	-
Food and catering	-	1,200	1,200	300
Humanitarian assistance	-	-	-	200
Others	-	-	-	-
Prizes	-	-	-	-
Repairs and maintenance	-	-	-	-
Supplies and materials	-	2,853	2,853	1,865
Taxes, licenses and permit	-	100	100	-
Transportation	-	225	225	726
Travel	-	-	-	-
Unclassified	-	-	-	3,519
Total disbursements	-	5,150	5,150	8,110
Excess (deficiency) of deposits over (under) disbursements	-	3,221	3,221	1,670
Cash at beginning of year	-	1,670	1,670	-
Cash at end of year	\$ -	\$ 4,891	\$ 4,891	\$ 1,670

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo - day	\$ -	\$ 35,636	\$ 35,636	\$ 32,963
Bingo - night	-	13,273	13,273	4,626
Fiesta - Mango Festival:				
Ticket sales	28,749	-	28,749	15,066
Sponsorships	3,500	-	3,500	6,000
Concessions	5,830	-	5,830	4,506
Others	12,434	-	12,434	6,292
Flea and night markets	11,991	-	11,991	15,000
Grants	7,500	-	7,500	8,000
Liberation Day proceeds:				
Ticket sales and fundraisings	-	-	-	12,351
Candidate sponsor's commission	-	-	-	5,057
Liberation Day share of net proceeds	-	-	-	5,000
Prizes	5,000	-	5,000	200
Sponsorships	-	-	-	3,000
Donations	4,059	5,828	9,887	4,976
Facility use	2,650	-	2,650	5,700
Civil weddings	200	-	200	400
Sponsorships	-	-	-	3,550
Fundraising	-	-	-	3,295
Program registrations	-	-	-	1,315
Others	9,159	4,363	13,522	7,854
Total deposits	<u>91,072</u>	<u>59,100</u>	<u>150,172</u>	<u>145,151</u>
Disbursements:				
Sponsorships	10,739	-	10,739	3,305
Fiesta expenses:				
Supplies and materials	9,015	1,763	10,778	10,577
Prizes	8,341	1,410	9,751	7,050
Entertainment and sound system	6,200	-	6,200	6,100
Candidate commission	5,111	-	5,111	1,966
Advertising and promotions	2,815	-	2,815	1,812
Others	5,140	-	5,140	5,918
Supplies and materials	9,088	23,741	32,829	19,590
Liberation Day expenses:				
Mass and reception	5,048	-	5,048	-
Float	350	-	350	-
Ticket sales remittance	-	-	-	14,278
Community projects	4,600	-	4,600	-
Food and catering	8,899	13,959	22,858	17,152
Humanitarian assistance	4,216	-	4,216	2,641
Prizes and gifts	5,839	-	5,839	1,475
Equipment and parts	3,300	602	3,902	7,710
Repairs and maintenance	1,922	861	2,783	2,747
Facility use refund	1,670	-	1,670	2,300
Donations	1,576	500	2,076	7,901
Other services	1,120	-	1,120	1,966
Transportation	-	4,247	4,247	1,502
Fuel	2,562	-	2,562	4,569
Other refunds	-	-	-	1,213
Rental	-	-	-	620
Bank charges	-	-	-	494
Taxes	-	1,048	1,048	126
Others	1,578	1,231	2,809	4,802
Total disbursements	<u>99,129</u>	<u>49,362</u>	<u>148,491</u>	<u>127,814</u>
Excess (deficiency) of deposits over (under) disbursements	(8,057)	9,738	1,681	17,337
Cash at beginning of year	17,473	10,899	28,372	11,035
Cash at end of year	<u>\$ 9,416</u>	<u>\$ 20,637</u>	<u>\$ 30,053</u>	<u>\$ 28,372</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Deposits:		
Facility use	\$ 4,020	\$ 1,400
Liberation Day proceeds:		
Donation	3,450	-
Liberation Day share of net proceeds	-	5,000
Prize - float competition	-	1,000
Ticket sales	-	525
Donations	150	425
Civil weddings	100	-
Reimbursements	-	280
Fundraisings	-	59
Others	250	203
	<u>7,970</u>	<u>8,892</u>
Total deposits		
Disbursements:		
Food and catering	5,093	621
Supplies and materials	1,027	1,156
Liberation Day expenses	912	5,150
Repairs and maintenance	593	218
Employee events	528	-
Bank charges	189	46
Donation	150	-
Sponsorships	-	350
Others	810	330
Unclassified	-	1,042
	<u>9,302</u>	<u>8,913</u>
Total disbursements		
Deficiency of deposits under disbursements	(1,332)	(21)
Cash at beginning of year	<u>1,538</u>	<u>1,559</u>
Cash at end of year	<u>\$ 206</u>	<u>\$ 1,538</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Deposits:		
Fiesta concessions	\$ 7,000	\$ 11,000
Facility use	2,700	-
Liberation Day proceeds:		
Ticket sales	1,473	905
Liberation Day share of net proceeds	-	5,000
Candidate sponsor's commission	-	2,795
Donations	650	750
Civil weddings	500	500
Commission	274	-
Reimbursements and refunds	-	204
Others	1,300	300
	<u>13,897</u>	<u>21,454</u>
Total deposits		
Disbursements:		
Food	4,498	2,119
Community events	2,971	2,267
Sponsorship	2,300	-
Repairs and maintenance	1,472	2,095
Ticket sales remittance	1,448	905
Supplies and materials	1,418	762
Office expenses	1,156	15
Equipment and parts	884	1,549
Liberation Day expenses	780	568
Fiesta expenses	488	769
Community projects	179	2,509
Bank charges	88	-
	<u>17,682</u>	<u>13,558</u>
Total disbursements		
Excess (deficiency) of deposits over (under) disbursements	(3,785)	7,896
Cash at beginning of year	<u>27,641</u>	<u>19,745</u>
Cash at end of year	<u>\$ 23,856</u>	<u>\$ 27,641</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Host Community Benefit	Total	
Deposits:				
Host Community Premium	\$ 61,079	\$ 217,005	\$ 278,084	\$ -
Reimbursements	800	-	800	800
Civil weddings	350	-	350	400
Donations	475	-	475	200
Program registrations	150	-	150	150
Fundraising	185	-	185	-
Grants - GVB branding initiatives	-	-	-	14,000
Liberation Day proceeds:				
Liberation Day share of net proceeds	-	-	-	5,000
Candidate sponsor's commission	-	-	-	2,509
Others	-	-	-	50
Total deposits	<u>63,039</u>	<u>217,005</u>	<u>280,044</u>	<u>23,109</u>
Disbursements:				
Host community benefit program	-	9,041	9,041	-
Materials and supplies	2,492	-	2,492	-
Food and catering	3,909	-	3,909	1,610
Community events	1,325	-	1,325	-
Rental	351	-	351	605
Sponsorships	335	-	335	-
Entertainment services	100	-	100	200
Donations	-	-	-	326
Reimbursements	-	-	-	195
Others	-	-	-	816
Total disbursements	<u>8,512</u>	<u>9,041</u>	<u>17,553</u>	<u>3,752</u>
Excess of deposits over disbursements	54,527	207,964	262,491	19,357
Cash at beginning of year	<u>24,898</u>	<u>-</u>	<u>24,898</u>	<u>5,541</u>
Cash at end of year	<u>\$ 79,425</u>	<u>\$ 207,964</u>	<u>\$ 287,389</u>	<u>\$ 24,898</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014				2013
	NAF	Senior Center		Total	
		Astumbo	Dededo		
Deposits:					
Flea markets	\$ 111,155	\$ -	\$ -	\$ 111,155	\$ 116,540
Senior Center operations	-	20,372	17,350	37,722	48,665
Program income	14,027	124	849	15,000	-
Facility use	6,800	-	-	6,800	7,300
Program registrations	3,140	-	-	3,140	-
Civil weddings	1,850	-	-	1,850	2,150
Reimbursements and refunds	1,655	-	-	1,655	2,149
Donations	254	-	-	254	-
Liberation Day share of net proceeds	-	-	-	-	5,000
Others	705	-	-	705	587
Total deposits	<u>139,586</u>	<u>20,496</u>	<u>18,199</u>	<u>178,281</u>	<u>182,391</u>
Disbursements:					
Food	18,645	7,987	7,849	34,481	21,048
Equipment	30,450	145	-	30,595	2,074
Supplies and materials	473	15,039	9,126	24,638	17,244
Sponsorships	21,914	-	-	21,914	17,631
Humanitarian assistance	17,100	373	600	18,073	11,100
Flea market expenses	16,015	-	-	16,015	13,537
Community programs and projects	8,336	-	-	8,336	21,100
Repairs and maintenance	6,396	-	-	6,396	28,396
Contractual services	3,350	-	-	3,350	2,940
Grant	973	-	-	973	-
Prizes and awards	-	400	51	451	-
Senior Center operations expenses	370	-	-	370	27,824
Donations	250	-	84	334	6,409
Bank charges	36	36	36	108	68
Taxes	-	17	19	36	176
Other services	-	-	-	-	3,811
Office expenses	-	-	-	-	3,393
Liberation Day expenses	-	-	-	-	3,300
Transportation rental	-	-	-	-	1,463
Facility use refund	-	-	-	-	450
Others	5,841	686	559	7,086	5,324
Unclassified	-	-	-	-	2,337
Total disbursements	<u>130,149</u>	<u>24,683</u>	<u>18,324</u>	<u>173,156</u>	<u>189,625</u>
Excess (deficiency) of deposits over (under) disbursements	9,437	(4,187)	(125)	5,125	(7,234)
Cash at beginning of year	<u>31,268</u>	<u>7,572</u>	<u>12,132</u>	<u>50,972</u>	<u>58,206</u>
Cash at end of year	<u>\$ 40,705</u>	<u>\$ 3,385</u>	<u>\$ 12,007</u>	<u>\$ 56,097</u>	<u>\$ 50,972</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014	2013
Deposits:		
Cockfighting proceeds	\$ 600	\$ -
Facility use	100	-
Liberation Day share of net proceeds	-	5,000
Total deposits	700	5,000
Disbursements:		
Bank charges	231	105
Total disbursements	231	105
Excess of deposits over disbursements	469	4,895
Cash at beginning of year	17,045	12,150
Cash at end of year	\$ 17,514	\$ 17,045

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014				2013
	NAF	Host Community Benefit	Senior Center	Total	
Deposits:					
Host Community Premium	\$ -	\$ 278,084	\$ -	\$ 278,084	\$ -
Senior Center operations:					
Bingo	-	-	11,048	11,048	11,089
Others	-	-	1,068	1,068	250
Fiesta concessions	2,100	-	-	2,100	4,000
Reimbursements and refunds	154	-	-	154	660
Liberation Day proceeds:					
Candidate sponsor's commission	-	-	-	-	8,299
Liberation Day share of net proceeds	-	-	-	-	5,000
Prize - float competition	-	-	-	-	1,500
Fundraisings	-	-	-	-	435
Donations	1,241	-	-	1,241	400
Civil weddings	-	-	-	-	100
Others	11	-	-	11	290
Total deposits	3,506	278,084	12,116	293,706	32,023
Disbursements:					
Construction	-	76,998	-	76,998	-
Equipment	-	48,492	-	48,492	-
Sponsorships	-	11,070	-	11,070	-
Supplies and materials	-	5,136	4,245	9,381	1,703
Liberation day expenses	6,250	-	-	6,250	2,835
Prizes	513	5,677	-	6,190	3,125
Donations	-	5,614	-	5,614	100
Food and catering	780	3,300	705	4,785	2,052
Repairs and maintenance	264	4,026	-	4,290	45
Travel and transportation	-	2,550	1,087	3,637	-
Senior Center operations expenses	2,200	-	-	2,200	4,405
Humanitarian assistance	-	1,500	-	1,500	-
Community programs	1,116	-	-	1,116	-
Fiesta expenses	-	901	-	901	-
Taxes, licenses and permits	280	-	210	490	330
Bank charges	36	18	45	99	78
Rental	-	-	-	-	426
Others	78	2,495	1,630	4,203	581
Total disbursements	11,517	167,777	7,922	187,216	15,680
Excess (deficiency) of deposits over (under) disbursements	(8,011)	110,307	4,194	106,490	16,343
Cash at beginning of year	14,179	-	7,207	21,386	5,043
Cash at end of year	<u>\$ 6,168</u>	<u>\$ 110,307</u>	<u>\$ 11,401</u>	<u>\$ 127,876</u>	<u>\$ 21,386</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Grants	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Senior Center operations:				
Bingo and fundraisings	-	31,308	31,308	45,286
Refund and reimbursements	-	7,717	7,717	-
Others	-	-	-	15,159
Fundraising	14,606	-	14,606	-
Flea and night markets	11,411	-	11,411	14,938
Reimbursements and refunds	32,922	-	32,922	750
Fiesta proceeds:				
Concessions	3,044	-	3,044	1,186
Ticket sales	-	-	-	7,758
Donations	-	-	-	500
Others	-	-	-	422
Donations	1,800	-	1,800	70
Civil weddings	500	-	500	1,300
Facility use	250	-	250	975
Liberation Day share of net proceeds	-	-	-	5,000
Others	400	-	400	6
Total deposits	<u>69,933</u>	<u>39,025</u>	<u>108,958</u>	<u>98,350</u>
Disbursements:				
Community projects	30,234	-	30,234	4,020
Supplies and materials	2,496	7,466	9,962	11,955
Travel	-	8,272	8,272	12,000
Employee events	-	5,655	5,655	-
Fiesta expenses:				
Commission	3,630	-	3,630	3,559
Other services	3,500	-	3,500	1,500
Prizes	1,587	-	1,587	950
Entertainment	544	-	544	900
Food and catering	190	-	190	462
Supplies and materials	77	-	77	2,050
Others	415	-	415	386
Food and catering	262	3,309	3,571	15,322
Repairs and maintenance	3,030	-	3,030	5,792
Humanitarian assistance	-	2,876	2,876	357
Donations	2,751	-	2,751	675
Refunds	2,751	-	2,751	-
Taxes	1,849	756	2,605	257
Entertainment	1,360	-	1,360	1,650
Equipment and parts	1,331	-	1,331	3,999
Sponsorships	1,103	-	1,103	3,341
Liberation Day expenses	650	-	650	1,100
Bonus and incentives	-	250	250	7,922
Transportation	-	-	-	828
Civil weddings	-	-	-	350
Bank charges	-	-	-	15
Others	1,544	-	1,544	1,372
Total disbursements	<u>59,304</u>	<u>28,584</u>	<u>87,888</u>	<u>80,762</u>
Excess of deposits over disbursements	10,629	10,441	21,070	17,588
Cash at beginning of year	8,416	20,338	28,754	11,166
Cash at end of year	<u>\$ 19,045</u>	<u>\$ 30,779</u>	<u>\$ 49,824</u>	<u>\$ 28,754</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			Total	2013
	Regular NAF	Cemetery Fund	Senior Center		
Deposits:					
Fiesta proceeds:					
Ticket sales	\$ 27,292	\$ -	\$ -	\$ 27,292	\$ 24,790
Fiesta concessions	7,236	-	-	7,236	5,542
Others	-	-	-	-	700
Grants:					
GVB Fiestan Tasi	5,000	-	-	5,000	5,000
GVB Gupot Chamorro	3,750	-	-	3,750	5,000
Donations	6,950	-	-	6,950	8,650
Sponsorships	3,650	-	-	3,650	3,000
Senior Center operations:					
Bingo	-	-	3,624	3,624	10,198
Others	-	-	-	-	7,535
Maintenance services	-	2,500	-	2,500	2,400
Reimbursements and refunds	-	1,000	-	1,000	4,891
Liberation Day share of net proceeds	-	-	-	-	5,000
Others	-	-	-	-	1,100
Unclassified	16,552	-	1,018	17,570	-
Total deposits	<u>70,430</u>	<u>3,500</u>	<u>4,642</u>	<u>78,572</u>	<u>83,806</u>
Disbursements:					
Fiesta expenses:					
Prizes	15,200	-	-	15,200	15,725
Food and catering	6,436	-	-	6,436	5,130
Candidate commission	5,958	-	-	5,958	11,055
Supplies and materials	5,218	-	-	5,218	1,543
Entertainment	3,300	-	-	3,300	3,525
Others	5,200	-	-	5,200	7,373
Food and catering	5,187	1,200	4,113	10,500	8,708
Prizes and awards	-	-	7,225	7,225	-
Supplies and materials	6,984	-	-	6,984	4,429
Sponsorships	1,140	3,800	-	4,940	2,691
Humanitarian assistance	1,000	2,100	-	3,100	4,125
Community projects	2,689	-	-	2,689	1,193
Reimbursements	949	-	-	949	-
Repairs and maintenance	676	-	-	676	1,670
Utilities	-	408	-	408	1,363
Taxes	-	-	193	193	47
Bank charges	36	36	36	108	108
Bonus and incentives	-	-	-	-	1,575
Donations	-	-	-	-	1,200
Others	1,503	-	240	1,743	6,723
Total disbursements	<u>61,476</u>	<u>7,544</u>	<u>11,807</u>	<u>80,827</u>	<u>78,183</u>
Excess (deficiency) of deposits over (under) disbursements	8,954	(4,044)	(7,165)	(2,255)	5,623
Cash at beginning of year	7,906	8,188	12,748	28,842	23,219
Cash at end of year	<u>\$ 16,860</u>	<u>\$ 4,144</u>	<u>\$ 5,583</u>	<u>\$ 26,587</u>	<u>\$ 28,842</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014	2013
Deposits:		
Civil weddings	\$ 350	\$ 300
Liberation Day proceeds:		
Liberation Day share of net proceeds	-	5,000
Candidate sponsor's commission	-	268
Others	837	444
Total deposits	1,187	6,012
Disbursements:		
Donations	1,187	6,012
Excess of deposits over disbursements	-	-
Cash at beginning of year	-	-
Cash at end of year	\$ -	\$ -

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014	2013
Deposits:		
Rent	\$ 8,400	\$ -
Facility use	1,300	1,200
Donations	140	1,800
Liberation Day share of net proceeds	-	5,000
Others	-	-
	9,840	8,000
Disbursements:		
Food	5,374	147
Donations	1,450	600
Repairs and maintenance	1,058	767
Employee events	525	-
Contractual services	465	-
Community events:		
Prizes	350	700
Giveaways	-	1,812
Others	-	298
Supplies and materials	36	-
Liberation Day expenses	-	50
Fuel	-	41
Others	125	85
	9,383	4,500
Total disbursements		
Excess of deposits over disbursements	457	3,500
Cash at beginning of year	8,807	5,307
Cash at end of year	\$ 9,264	\$ 8,807

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo and fundraisings	\$ -	\$ 88,417	\$ 88,417	\$ 68,531
Others	-	3,446	3,446	12,816
Fundraising - Mayor's bingo fundraisers	33,024	-	33,024	20,309
Liberation Day proceeds:				
Sumay Memorial Day	3,000	-	3,000	3,000
Prize - float competition	2,000	-	2,000	2,000
Ticket sales	1,821	-	1,821	720
Candidate sponsor's commission	-	-	-	5,000
Liberation Day share of net proceeds	-	-	-	5,000
Grants - GVB - Back to Sumay	3,000	-	3,000	3,000
Donations	1,901	-	1,901	523
Facility use	1,250	-	1,250	1,005
Humanitarian assistance loan repayments	1,000	-	1,000	3,300
Reimbursements and refunds	726	-	726	3,099
Fiesta concessions - Cockfight proceeds	320	-	320	5,500
Senior Center operations - Reimbursements	195	-	195	1,365
Civil weddings	100	-	100	250
Sponsorships	-	-	-	3,500
Others	624	-	624	496
Total deposits	48,961	91,863	140,824	139,414
Disbursements:				
Travel and accommodations	6,935	47,399	54,334	46,148
Prizes and awards	5,627	29,288	34,915	7,240
Supplies and materials	10,331	11,543	21,874	21,697
Community events - Back to Sumay Day	8,012	-	8,012	4,181
Humanitarian assistance	5,850	550	6,400	5,525
Repairs and maintenance	5,169	655	5,824	9,237
Food and catering	518	4,640	5,158	8,492
Taxes, licenses and fees	1,571	2,456	4,027	945
Liberation Day expenses	2,801	-	2,801	2,245
Bonus and incentives	-	2,625	2,625	9,120
Donations	1,419	950	2,369	1,661
Equipment	1,200	406	1,606	563
Sponsorships	1,010	-	1,010	450
Facility use refund	400	-	400	355
Communication	232	-	232	812
Fuel and gas	51	-	51	137
Bank charges	-	47	47	25
Senior Center operations expenses	-	-	-	891
Entertainment	-	-	-	600
Others	2,455	2,780	5,235	2,258
Total disbursements	53,581	103,339	156,920	122,582
Excess of deposits over disbursements	(4,620)	(11,476)	(16,096)	16,832
Cash at beginning of year	9,408	14,633	24,041	7,209
Cash at end of year	<u>\$ 4,788</u>	<u>\$ 3,157</u>	<u>\$ 7,945</u>	<u>\$ 24,041</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Fundraisings - Bingo	\$ 57,656	\$ -	\$ 57,656	\$ 11,428
Program registrations	44,250	-	44,250	44,781
Senior Center operations:				
Bingo	-	25,386	25,386	19,555
Field trip/meal allowance	-	-	-	2,797
Donations	20,091	-	20,091	301
Rental	1,300	-	1,300	-
Liberation Day proceeds:				
Liberation Day share of net proceeds	-	-	-	5,000
Candidate sponsor's commission	-	-	-	580
Civil weddings	-	-	-	200
Others	747	-	747	538
Unclassified	-	-	-	30
Total deposits	<u>124,044</u>	<u>25,386</u>	<u>149,430</u>	<u>85,210</u>
Disbursements:				
Supplies and materials	20,288	8,714	29,002	12,127
Food	16,580	12,403	28,983	17,743
Community programs facilitators stipend	22,627	-	22,627	19,038
Sponsorships	15,281	-	15,281	1,566
Equipment and parts	4,842	-	4,842	4,647
Prizes	4,592	-	4,592	5,935
Taxes	3,740	129	3,869	353
Contractual services	1,016	1,235	2,251	9,389
Humanitarian assistance	1,765	-	1,765	2,650
Community programs	967	-	967	-
Refunds	775	-	775	212
Bank charges	79	47	126	1,560
Repairs and maintenance	90	-	90	190
Others	504	-	504	2,872
Total disbursements	<u>93,146</u>	<u>22,528</u>	<u>115,674</u>	<u>78,282</u>
Excess of deposits over disbursements	30,898	2,858	33,756	6,928
Cash at beginning of year	<u>4,039</u>	<u>6,129</u>	<u>10,168</u>	<u>3,240</u>
Cash at end of year	<u>\$ 34,937</u>	<u>\$ 8,987</u>	<u>\$ 43,924</u>	<u>\$ 10,168</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014	2013
Deposits:		
Grants: GVB - Banana Festival	\$ 5,000	\$ 5,000
Sponsorships and registrations - golf tournament	4,805	7,290
Fiesta concessions	2,025	2,105
Prizes	1,050	850
Fundraisings	798	265
Donations	430	320
Civil weddings	50	300
Reimbursements and refunds	-	300
Liberation Day proceeds:		
Candidate sponsor's commission	-	10,622
Liberation Day share of net proceeds	-	5,000
Ticket sales	-	200
Facility use	-	25
Others	-	175
	14,158	32,452
Disbursements:		
Sponsorships	4,700	5,500
Banana festival expenses:		
Entertainment	3,100	2,600
Others	1,685	1,065
Supplies and materials	1,365	1,222
Other services	1,100	375
Humanitarian assistance	1,045	250
Repairs and maintenance	548	1,437
Food and catering	511	2,045
Liberation Day expenses:		
Candidate and sponsor's commission	-	9,600
Sponsorships	-	1,000
Others	388	1,030
Donations	300	200
Bank charges	36	36
Equipment and parts	-	1,526
Fuel and gas	-	755
Communications	-	431
Prizes and giveaways	-	182
Civil weddings	-	50
Others	100	2,444
	14,878	31,748
Excess (deficiency) of deposits over (under) disbursements	(720)	704
Cash at beginning of year	5,534	4,830
Cash at end of year	\$ 4,814	\$ 5,534

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo	\$ -	\$ 25,465	\$ 25,465	\$ 23,272
Field trip/meal allowance	-	-	-	7,761
Donations	-	-	-	5,650
Liberation Day proceeds:				
Liberation Day share of net proceeds	-	-	-	5,000
Candidate sponsor's commission	-	-	-	1,238
Prizes	-	-	-	-
Fundraising	-	-	-	2,925
Facility use	-	-	-	2,325
Civil weddings	-	-	-	700
Grants - GVB	-	-	-	-
Others	-	-	-	1,077
Unclassified	9,534	9,061	18,595	1,599
Total deposits	<u>9,534</u>	<u>34,526</u>	<u>44,060</u>	<u>51,547</u>
Disbursements:				
Supplies and materials	949	10,479	11,428	19,123
Food and catering	-	5,301	5,301	16,599
Community projects	2,758	-	2,758	-
Fundraising	827	-	827	-
Facility use refunds	600	-	600	-
Donations	7,784	-	7,784	100
Equipment	75	-	75	-
Bank charges	9	27	36	82
Liberation Day expenses	-	-	-	4,746
Sponsorships	-	-	-	3,430
Repairs and maintenance	-	-	-	1,980
Transportation	-	-	-	523
Taxes	-	100	100	98
Others	-	-	-	3,694
Unclassified	-	-	-	2,584
Total disbursements	<u>13,002</u>	<u>15,907</u>	<u>28,909</u>	<u>52,959</u>
Excess (deficiency) of deposits over (under) disbursements	(3,468)	18,619	15,151	(1,412)
Cash at beginning of year	3,468	7,103	10,571	11,983
Cash at end of year	<u>\$ -</u>	<u>\$ 25,722</u>	<u>\$ 25,722</u>	<u>\$ 10,571</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM
MUNICIPALITY OF UMATAC**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014	2013
Deposits:		
Grants: GVB - Discovery Day	\$ 10,000	\$ 5,000
Fiesta concessions	-	5,941
Liberation Day share of net proceeds	-	5,000
Donations	-	4,500
Fundraising	-	1,279
Unclassified	217	1,921
	<u>10,217</u>	<u>23,641</u>
Disbursements:		
Fiesta expenses:		
Entertainment	1,500	7,925
Supplies and materials	738	430
Sounds and lighting	-	2,700
Prizes	-	1,500
Advertising and promotions	-	802
Others	-	100
Unclassified	5,184	-
Donation	3,750	-
Furnitures	-	5,000
Concession refunds	-	1,273
Food	-	228
Supplies and materials	-	184
Rental	-	172
Prizes	-	162
Others	865	544
Unclassified	300	-
	<u>12,337</u>	<u>21,020</u>
Excess (deficiency) of deposits over (under) disbursements	(2,120)	2,621
Cash at beginning of year	<u>2,653</u>	<u>32</u>
Cash at end of year	<u>\$ 533</u>	<u>\$ 2,653</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Liberation Day proceeds:				
Candidate sponsor's commission	\$ -	\$ -	\$ -	\$ 6,094
Liberation Day share of net proceeds	-	-	-	5,000
Ticket sales	-	-	-	4,605
Sponsorships	-	-	-	2,250
Bingo proceeds	-	15,446	15,446	17,584
Fiesta proceeds:				
Concessions	-	-	-	1,867
Others	-	-	-	700
Flea/night market	2,715	-	2,715	2,110
Donations	6,870	-	6,870	1,470
Commission	456	-	456	1,276
Sponsorships	-	-	-	1,100
Field trip/Meal allowance	-	-	-	857
Facility use	97	-	97	669
Reimbursements	300	240	540	518
Civil weddings	1,662	-	1,662	400
Program registrations	-	-	-	-
Others	3,775	-	3,775	275
Unclassified	416	1,251	1,667	7,068
Total deposits	<u>16,291</u>	<u>16,937</u>	<u>33,228</u>	<u>53,843</u>
Disbursements:				
Community programs and events	2,087	2,975	5,062	14,648
Liberation Day expenses:				
Ticket sales remittance	-	-	-	4,605
Sponsorship	-	-	-	4,000
Others	769	-	769	2,907
Travel	-	-	-	7,886
Food and catering	2,549	3,092	5,641	9,750
Supplies and materials	1,750	3,100	4,850	4,815
Transportation rental	-	1,810	1,810	2,845
Community events: Chaguian Memorial	1,923	-	1,923	2,450
Bonus and incentives	-	3,452	3,452	2,075
Repairs and maintenance	2,183	120	2,303	1,105
Fiesta expenses	-	-	-	749
Donations	100	550	650	500
Humanitarian assistance	-	-	-	485
Prizes	-	-	-	375
Fuel and gas	-	-	-	281
Contributions	-	-	-	100
Fundraising	100	-	100	-
Taxes	100	118	218	100
Bank charges	15	27	42	96
Sponsorships	-	-	-	57
Equipment	814	658	1,472	-
Equipment rental	688	-	688	-
Office events	-	-	-	-
Others	2,516	378	2,894	1,913
Unclassified	886	300	1,186	4,115
Total disbursements	<u>16,480</u>	<u>16,580</u>	<u>33,060</u>	<u>65,857</u>
Excess (deficiency) of deposits over (under) disbursements	(189)	357	168	(12,014)
Cash at beginning of year	<u>5,259</u>	<u>4,455</u>	<u>9,714</u>	<u>21,728</u>
Cash at end of year	<u>\$ 5,070</u>	<u>\$ 4,812</u>	<u>\$ 9,882</u>	<u>\$ 9,714</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2014 and 2013

	2014			2013
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo	\$ -	\$ 21,065	\$ 21,065	\$ 28,184
Others	-	-	-	4,605
Liberation Day proceeds:				
Liberation Day share of net proceeds	-	-	-	5,000
Sponsorship	-	-	-	3,000
Civil weddings	-	-	-	600
Grants:				
MCOG - Cultural Festival	-	-	-	-
Guam Island Fair - Manenggon Memorial Mass	-	-	-	-
GVB - Manenggon Memorial Mass	-	-	-	-
Fiesta proceeds:				
Ticket sales	-	-	-	-
Concessions	-	-	-	-
Fundraising	-	-	-	-
Donations	-	98	98	-
Facility use	-	-	-	-
Others	-	-	-	-
Unclassified	2,781	-	2,781	4,440
Total deposits	2,781	21,163	23,944	45,829
Disbursements:				
Supplies and materials	316	7,882	8,198	7,222
Food and catering	530	2,949	3,479	6,417
Sponsorship	-	-	-	5,000
Bonus and gifts	-	5,300	5,300	4,040
Contractual services	-	-	-	4,000
Transportation	-	1,106	1,106	2,160
Festival expenses:				
Supplies and materials	-	-	-	530
Entertainment	-	-	-	500
Printing	982	-	982	300
Prizes	250	-	250	-
Commission	-	-	-	-
Communication	-	560	560	1,012
Civil weddings	-	-	-	600
Taxes	-	219	219	302
Rental	-	-	-	300
Humanitarian assistance	100	150	250	250
Repairs and maintenance	1,256	-	1,256	85
Bank charges	61	-	61	50
Senior Center operations expenses	-	-	-	-
Others	-	1,080	1,080	3,172
Unclassified	110	4,608	4,718	5,635
Total disbursements	3,605	23,854	27,459	41,575
Excess (deficiency) of deposits over (under) disbursements	(824)	(2,691)	(3,515)	4,254
Cash at beginning of year	877	6,731	7,608	3,354
Cash at end of year	<u>\$ 53</u>	<u>\$ 4,041</u>	<u>\$ 4,094</u>	<u>\$ 7,608</u>

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