

**MAYORS' COUNCIL OF GUAM**

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

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**YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

## **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, 2013 and 2012, 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 accounting principles generally accepted in the United States of America; this includes 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 \$19,285 of deposits and \$22,420 of disbursements for the year ended September 30, 2013 and the classification of \$59,199 of deposits and \$37,567 of disbursements for the year ended September 30, 2012.

### ***Qualified Opinion***

In our opinion, except for the effects of the matter 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, 2013 and 2012 on the basis of accounting described in note 1.

### ***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 accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Other Matters***

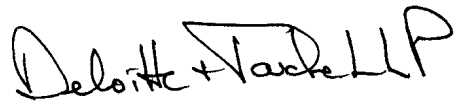
#### ***Financial Information***

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 9 and the supplementary statements of cash deposits and disbursements and changes on cash on pages 10 through 28 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 9 and the supplementary statements of cash deposits and disbursements and changes on cash on pages 10 through 28 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 9 and the supplementary statements of cash deposits and disbursements and changes on cash on pages 10 through 28 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 August 8, 2014, 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.

August 8, 2014

## MAYORS' COUNCIL OF GUAM

### Statements of Cash Deposits and Disbursements and Changes in Cash Years Ended September 30, 2013 and 2012

	2013	2012
Deposits:		
Senior Center operations - bingo and fundraising	\$ 318,538	\$ 82,080
Liberation Day proceeds:		
Liberation Day sponsor's commission	116,000	38,000
Candidate sponsor's commission	42,462	10,286
Others	43,716	5,097
Flea and night markets	148,588	134,220
Fiesta proceeds	103,875	92,765
Program registrations	46,246	75,305
Fundraising	39,995	35,474
Grants	36,000	63,915
Donations	34,095	45,890
Sponsorships	22,900	-
Facility use	21,399	25,214
Others	107,092	51,297
Unclassified	15,058	8,460
	1,095,964	668,003
Disbursements:		
Food and catering	138,029	32,529
Supplies and materials	125,094	27,668
Fiesta expenses	107,551	99,978
Transportation, travel and accomodation	76,081	2,837
Liberation Day expenses	58,584	5,647
Repairs and maintenance	55,764	33,977
Sponsorships	48,321	49,362
Contractual services	35,367	31,818
Senior Center operations expenses	33,120	45,053
Donations	29,434	21,179
Office and MCOG events	29,174	16,310
Community projects	28,822	36,382
Humanitarian assistance	27,583	22,179
Equipment, parts and furnitures	27,068	18,324
Bonus and incentives	26,232	-
Community programs	14,648	44,616
Flea market expenses	13,537	16,331
Community events	11,708	8,694
Others	99,300	38,338
Unclassified	19,232	33,567
	1,004,649	584,789
Excess of deposits over disbursements	91,315	83,214
Cash at beginning of year	225,197	141,983
Cash at end of year	\$ 316,512	\$ 225,197

See accompanying notes to financial statements.

# MAYORS' COUNCIL OF GUAM

Notes to Financial Statements  
Years Ended September 30, 2013 and 2012

## (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, Talofof, 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, 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/Talafof 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, 2013 and 2012, the carrying amount of the MCOG's cash balances were \$316,512 and \$225,197, respectively, and the corresponding bank balances were \$322,957 and \$224,836, respectively. The MCOG's cash in bank balance of \$322,957 and \$224,836 as of September 30, 2013 and 2012, respectively, are maintained in a financial institution subject to Federal Deposit Insurance Corporation (FDIC) insurance. As of September 30, 2013 and 2012, bank deposits in the amount of \$322,957 and \$224,836, respectively, were FDIC insured.

As of September 30, 2013 and 2012, \$111,717 and \$44,253, respectively, in cash is restricted for Senior Center operations and related activities.

# MAYORS' COUNCIL OF GUAM

Notes to Financial Statements  
Years Ended September 30, 2013 and 2012

## (1) Summary of Significant Accounting Policies, Continued

### Reclassifications

Certain 2012 balances have been reclassified to conform to the 2013 financial statement presentation.

### Subsequent Events

The MCOG has considered subsequent events through August 8, 2014, 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, 2013.

## (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, 2013 and 2012:

<u>Source</u>	<u>2013</u>	<u>2012</u>
GVB:		
Village fiestas/festivals	\$ 36,000	\$ 41,750
GovGuam - Department of Youth Affairs:		
Summer camp programs	-	15,628
Others	-	<u>6,537</u>
	\$ <u>36,000</u>	\$ <u>63,915</u>

## (3) Liberation Day Commission

The Council was appointed to spearhead and take overall responsibility for the planning, coordinating and executing of the 2013 and 2012 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 years ended September 30, 2013 and 2012, the Council received \$116,000 and \$38,000, respectively, in sponsor's commission.

**MAYORS' COUNCIL OF GUAM**

Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash  
Year Ended September 30, 2013

	Non- Appropriated Funds	Senior Center Operations Program	Total
<b>Deposits:</b>			
Senior Center operations - bingo and fundraising	\$ 43,469	\$ 275,069	\$ 318,538
<b>Liberation Day proceeds:</b>			
Liberation Day sponsor's commission	116,000	-	116,000
Candidate sponsor's commission	42,462	-	42,462
Others	43,716	-	43,716
Flea and night markets	148,588	-	148,588
Fiesta proceeds	103,875	-	103,875
Program registrations	46,246	-	46,246
Fundraising	39,995	-	39,995
Grants	36,000	-	36,000
Donations	32,731	1,364	34,095
Sponsorships	22,900	-	22,900
Facility use	21,399	-	21,399
Others	46,081	61,011	107,092
Unclassified	13,238	1,820	15,058
<b>Total deposits</b>	<b>756,700</b>	<b>339,264</b>	<b>1,095,964</b>
<b>Disbursements:</b>			
Food and catering	81,929	56,100	138,029
Supplies and materials	51,559	73,535	125,094
Fiesta expenses	107,551	-	107,551
Transportation, travel and accomodation	18,535	57,546	76,081
Liberation Day expenses	58,584	-	58,584
Repairs and maintenance	51,878	3,886	55,764
Sponsorships	48,321	-	48,321
Contractual services	33,604	1,763	35,367
Senior Center operations expenses	33,120	-	33,120
Donations	22,849	6,585	29,434
Office and MCOG events	29,174	-	29,174
Community projects	28,822	-	28,822
Humanitarian assistance	27,008	575	27,583
Equipment, parts and furnitures	23,927	3,141	27,068
Bonus and incentives	-	26,232	26,232
Community programs	14,648	-	14,648
Flea market expenses	13,537	-	13,537
Community events	11,708	-	11,708
Others	76,117	23,183	99,300
Unclassified	5,852	13,380	19,232
<b>Total disbursements</b>	<b>738,723</b>	<b>265,926</b>	<b>1,004,649</b>
<b>Excess of deposits over disbursements</b>	<b>17,977</b>	<b>73,338</b>	<b>91,315</b>
Cash transfers in (out)	(26,935)	26,935	-
Cash at beginning of year	213,753	11,444	225,197
Cash at end of year	<u>\$ 204,795</u>	<u>\$ 111,717</u>	<u>\$ 316,512</u>

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, 2013**

	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	Eliminations	Total
<b>Deposits:</b>																						
Civil weddings	\$ 6,450	\$ -	\$ 400	\$ -	\$ 500	\$ 400	\$ 2,150	\$ -	\$ 100	\$ 1,300	\$ -	\$ 300	\$ -	\$ 250	\$ 200	\$ 300	\$ 700	\$ -	\$ 400	\$ 600	\$ (7,950)	\$ 6,100
Commission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,276
Contributions	1,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,700
Donations	4,060	-	3,732	425	750	200	-	-	400	70	8,650	-	1,800	523	301	320	5,650	4,500	1,350	-	-	32,731
Dues	10,880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,880
Facility use	-	-	5,700	1,400	-	800	7,300	-	-	975	-	-	1,200	1,005	-	25	2,325	-	669	-	-	21,399
<b>Fiesta proceeds:</b>																						
Concessions	-	-	4,506	-	11,000	-	-	-	4,000	1,186	5,542	-	-	5,500	-	2,105	-	5,941	1,867	-	-	41,647
Donations	-	-	-	-	-	-	-	-	-	500	-	-	-	-	-	-	-	-	-	-	-	500
Others	-	-	6,292	-	-	-	-	-	-	422	700	-	-	-	-	-	-	-	700	-	-	8,114
Sponsorships	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000
Ticket sales	-	-	15,066	-	-	-	-	-	-	7,758	24,790	-	-	-	-	-	-	-	-	-	-	47,614
Flea and night markets	-	-	15,000	-	-	-	116,540	-	-	14,938	-	-	-	-	-	-	-	-	-	2,110	-	148,588
Fundraising	-	-	3,295	59	-	-	-	-	435	-	-	-	-	20,309	11,428	265	2,925	1,279	-	-	-	39,995
<b>Grants:</b>																						
DYA - Summer Camp assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GVB	-	-	8,000	-	-	14,000	-	-	-	5,000	10,000	-	-	3,000	-	5,000	-	5,000	-	-	(14,000)	36,000
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	3,300	-	-	-	-	-	-	-	-
Humanitarian assistance loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Liberation Day proceeds:</b>																						
Candidate sponsor's commission	-	-	5,057	-	2,795	2,509	-	-	8,299	-	-	268	-	5,000	580	10,622	1,238	-	6,094	-	-	42,462
Liberation Day share of net proceeds	116,000	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	(90,000)	116,000
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	-	3,000
Prizes	-	-	200	1,000	-	-	-	-	1,500	-	-	-	-	2,000	-	-	-	-	-	-	-	4,700
Sponsorships	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	-	7,290	-	-	2,250	3,000	-	15,540
Ticket sales	1,170	-	12,351	525	905	-	-	-	-	-	-	-	-	720	-	200	-	-	4,605	-	-	20,476
Maintenance services	-	-	-	-	-	-	-	-	-	-	2,400	-	-	-	-	-	-	-	-	-	-	2,400
Others	-	-	2,020	203	300	50	587	-	290	6	1,100	444	-	496	344	175	1,077	-	150	-	-	7,242
Prizes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	850	-	-	-	-	-	850
Program registrations	-	-	1,315	-	-	150	-	-	-	-	-	-	-	-	44,781	-	-	-	-	-	-	46,246
Reimbursements and refunds	-	-	-	280	204	-	2,149	-	660	750	4,891	-	-	3,099	-	300	-	-	-	-	-	12,333
<b>Senior Center operations:</b>																						
Bingo	-	-	-	-	-	-	27,787	-	8,596	-	-	-	-	-	5,471	-	-	-	-	-	-	41,854
Sponsorships	-	-	-	-	-	-	-	-	250	-	-	-	-	-	-	-	-	-	-	-	-	250
Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	1,365	-	-	-	-	-	-	-	1,365
Sponsorships	11,750	-	3,550	-	-	-	-	-	-	-	3,000	-	-	3,500	-	-	-	-	-	1,100	-	22,900
Ticket sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unclassified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30	-	-	-	-	-	-	-
<b>Total deposits</b>	<b>152,010</b>	<b>-</b>	<b>100,484</b>	<b>8,892</b>	<b>21,454</b>	<b>23,109</b>	<b>161,513</b>	<b>5,000</b>	<b>29,530</b>	<b>37,905</b>	<b>66,073</b>	<b>6,012</b>	<b>8,000</b>	<b>58,067</b>	<b>68,135</b>	<b>32,452</b>	<b>20,514</b>	<b>23,641</b>	<b>32,819</b>	<b>13,040</b>	<b>(111,950)</b>	<b>756,700</b>
<b>Disbursements:</b>																						
Bank charges	162	-	494	46	-	-	53	105	72	-	72	-	-	-	1,390	36	54	-	43	15	-	2,542
Civil weddings	6,950	-	-	-	-	-	-	-	-	350	-	-	-	-	-	50	-	-	-	600	(7,950)	-
Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	812	-	431	-	-	-	-	-	1,243
Community events	-	-	-	-	2,267	-	-	-	-	-	-	-	2,810	4,181	-	-	-	-	2,450	-	-	11,708
Community programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,648	-	-	14,648
Community projects	-	-	-	-	2,509	-	21,100	-	-	4,020	1,193	-	-	-	-	-	-	-	-	-	-	28,822
Concession refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,273	-	-	-	1,273
Contractual services	-	-	-	-	-	-	2,940	-	-	-	-	-	-	-	26,664	-	-	-	-	4,000	-	33,604
Donations	3,650	-	2,231	-	-	326	6,409	-	100	200	1,200	6,012	600	1,221	-	200	100	-	600	-	-	22,849
Equipment and furnitures	-	-	4,960	-	1,549	-	2,005	-	-	3,999	-	-	-	290	4,598	1,526	-	5,000	-	-	-	23,927
Entertainment services	-	-	-	-	-	200	-	-	-	1,650	-	-	-	600	-	-	-	-	-	-	-	2,450
Facility use refunds	-	-	2,300	-	-	-	450	-	-	-	-	-	-	355	-	-	-	-	-	-	-	3,105
<b>Fiesta expenses:</b>																						
Advertising and promotions	-	-	1,812	-	-	-	-	-	-	-	-	-	-	-	-	-	-	802	-	300	-	2,914
Candidate commission	-	-	1,966	-	-	-	-	-	-	3,559	11,055	-	-	-	-	-	-	-	-	-	-	16,580
Entertainment and sound system	-	-	6,100	-	-	-	-	-	-	900	3,525	-	-	-	-	-	10,625	-	500	-	-	21,650
Food and catering	-	-	-	-	-	-	-	-	-	462	5,130	-	-	-	-	-	-	-	-	-	-	5,592
Other services	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500
Others	-	-	5,918	-	769	-	-	-	-	386	7,373	-	-	-	-	3,665	-	100	749	-	-	18,960
Prizes	-	-	7,050	-	-	-	-	-	-	950	15,725	-	-	-	-	1,500	-	-	-	-	-	25,225
Supplies and materials	-	-	10,577	-	-	-	-	-	-	2,050	1,543	-	-	-	-	430	-	-	-	530	-	15,130
Flea market expenses	-	-	-	-	-	-	13,537	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,537
Food and catering	7,676	-	11,707	621	2,119	1,610	14,787	-	1,890	6,079	7,893	-	147	4,862	13,144	2,045	260	228	3,161	3,700	-	81,929
Fuel and gas	-	-	4,569	-	-	-	-	-	-	-	-	-	41	137	-	755	-	-	281	-	-	5,783
Grants - GVB branding initiatives	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,000)	-
Humanitarian assistance	-	-	2,641	-	-	-	11,100	-	-	357	4,125	-	-	5,400	2,650	250	-	-	485	-	-	27,008
<b>Liberation Day share of proceeds:</b>																						
Municipalities	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(90,000)	-
Nonprofit organizations	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Liberation Day expenses	1,170	-	14,278	5,150	568	-	3,300	-	2,835	1,100	-	-	50	2,245	-	11,630	4,746					

MAYORS' COUNCIL OF GUAM

SENIOR CENTER OPERATIONS PROGRAM  
 Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash  
 Year Ended September 30, 2013

	Agana Heights	Agat	Astumbo	Dededo	Inarajan	Mangilao	Merizo	Santa Rita	Sinajana	Tamuning- Tumon- Harmon	Yigo	Yona	Total
<b>Deposits:</b>													
Bingo and fundraising	\$ 6,970	\$ 37,589	\$ 12,618	\$ 8,260	\$ 2,493	\$ 45,286	\$ 10,198	\$ 68,531	\$ 14,084	\$ 23,272	\$ 17,584	\$ 28,184	\$ 275,069
Donations	-	1,244	-	-	-	-	-	-	-	-	120	-	1,364
Field trip/meal allowance	-	-	-	-	-	-	-	-	2,797	7,761	857	4,605	16,020
Others	2,810	5,834	-	-	-	15,159	7,535	12,816	194	-	125	-	44,473
Reimbursements	-	-	-	-	-	-	-	-	-	-	518	-	518
Unclassified	-	-	-	-	-	-	-	-	-	-	1,820	-	1,820
<b>Total deposits</b>	<b>9,780</b>	<b>44,667</b>	<b>12,618</b>	<b>8,260</b>	<b>2,493</b>	<b>60,445</b>	<b>17,733</b>	<b>81,347</b>	<b>17,075</b>	<b>31,033</b>	<b>21,024</b>	<b>32,789</b>	<b>339,264</b>
<b>Disbursements:</b>													
Bank charges	-	-	-	15	6	15	36	25	170	28	53	35	383
Bonus and incentives	1,500	-	-	-	-	7,922	1,575	9,120	-	-	2,075	4,040	26,232
Communications	-	-	-	-	-	-	-	-	-	-	-	1,012	1,012
Contractual services	-	-	-	-	-	-	-	-	1,763	-	-	-	1,763
Donations	-	5,670	-	-	-	475	-	440	-	-	-	-	6,585
Equipment and parts	-	2,750	69	-	-	-	-	273	49	-	-	-	3,141
Food and catering	300	5,445	3,727	2,534	162	9,243	815	3,630	4,599	16,339	6,589	2,717	56,100
Humanitarian assistance	200	-	-	-	-	-	-	125	-	-	-	250	575
Others	-	3,663	56	250	-	-	833	1,032	-	1,355	1,397	3,172	11,758
Prizes	-	-	-	-	-	-	-	4,458	3,850	-	-	-	8,308
Repairs and maintenance	-	1,015	318	-	-	-	-	545	-	1,393	615	-	3,886
Supplies and materials	1,865	13,597	5,608	1,535	423	9,367	1,679	11,203	4,879	13,285	2,895	7,199	73,535
Taxes, licenses and permit	-	126	107	69	98	257	47	364	154	98	100	302	1,722
Transportation	726	1,502	1,191	272	-	828	-	-	-	523	2,845	2,160	10,047
Travel	-	-	-	-	-	12,000	-	35,499	-	-	-	-	47,499
Unclassified	3,519	-	830	1,507	-	-	-	-	-	2,353	-	5,171	13,380
<b>Total disbursements</b>	<b>8,110</b>	<b>33,768</b>	<b>11,906</b>	<b>6,182</b>	<b>689</b>	<b>40,107</b>	<b>4,985</b>	<b>66,714</b>	<b>15,464</b>	<b>35,374</b>	<b>16,569</b>	<b>26,058</b>	<b>265,926</b>
Excess (deficiency) of deposits over (under) disbursements	1,670	10,899	712	2,078	1,804	20,338	12,748	14,633	1,611	(4,341)	4,455	6,731	73,338
Cash transfers	-	-	6,860	10,054	5,403	-	-	-	4,618	-	-	-	26,935
Cash at beginning of year	-	-	-	-	-	-	-	-	-	11,444	-	-	11,444
Cash at end of year	\$ 1,670	\$ 10,899	\$ 7,572	\$ 12,132	\$ 7,207	\$ 20,338	\$ 12,748	\$ 14,633	\$ 6,229	\$ 7,103	\$ 4,455	\$ 6,731	\$ 111,717

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, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Deposits:		
Liberation Day share of net proceeds	\$ 116,000	\$ 38,000
Inauguration sponsorships	11,750	-
Dues	10,880	9,960
Civil weddings	6,450	8,200
Donations	4,060	5,000
Contributions	1,700	4,221
Liberation Day ticket sales	1,170	-
Fundraising	-	800
Others	-	544
	<u>152,010</u>	<u>66,725</u>
Disbursements:		
Liberation Day commission net proceeds share:		
Municipalities	90,000	38,284
Non-profit organizations	5,000	4,504
MCOG events:		
Mayoral inauguration	13,651	-
Manamko events hosting	12,793	-
Others	2,730	15,400
Grants:		
GVB - Branding initiatives	14,000	-
Municipalities	-	5,000
Food	7,676	9,255
Civil weddings	6,950	8,450
Sponsorships	5,000	4,625
Donations	3,650	7,000
Liberation Day ticket sales remittance	1,170	-
Bank charges	162	978
Senior Center operations expenses	-	560
Others	2,780	1,543
	<u>165,562</u>	<u>95,599</u>
Total disbursements	<u>165,562</u>	<u>95,599</u>
Deficiency of deposits under disbursements	(13,552)	(28,874)
Cash at beginning of year	<u>19,850</u>	<u>48,724</u>
Cash at end of year	<u>\$ 6,298</u>	<u>\$ 19,850</u>

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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Senior Center operations:				
Bingo - day	\$ -	\$ 32,963	\$ 32,963	\$ -
Bingo - night	-	4,626	4,626	-
Fiesta - Mango Festival:				
Ticket sales	15,066	-	15,066	6,274
Sponsorships	6,000	-	6,000	3,000
Concessions	4,506	-	4,506	18,610
Others	6,292	-	6,292	4,131
Liberation Day proceeds:				
Ticket sales and fundraisings	12,351	-	12,351	-
Candidate sponsor's commission	5,057	-	5,057	5,571
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Sponsorships	3,000	-	3,000	-
Prizes	200	-	200	400
Flea and night markets	15,000	-	15,000	11,017
Grants:				
GVB - Mango festival	8,000	-	8,000	7,500
DYA - Summer camp assistance	-	-	-	5,628
Facility use	5,700	-	5,700	2,850
Donations	3,732	1,244	4,976	1,900
Sponsorships	3,550	-	3,550	-
Fundraising	3,295	-	3,295	3,612
Program registrations	1,315	-	1,315	2,050
Civil weddings	400	-	400	1,050
Others	2,020	5,834	7,854	4
Unclassified	-	-	-	5,647
Total deposits	<u>100,484</u>	<u>44,667</u>	<u>145,151</u>	<u>81,496</u>
<b>Disbursements:</b>				
Fiesta expenses:				
Supplies and materials	10,577	-	10,577	4,675
Prizes	7,050	-	7,050	5,375
Entertainment and sound system	6,100	-	6,100	6,475
Candidate commission	1,966	-	1,966	3,683
Advertising and promotions	1,812	-	1,812	2,960
Others	5,918	-	5,918	2,159
Supplies and materials	5,993	13,597	19,590	2,224
Food and catering	11,707	5,445	17,152	1,276
Liberation day expenses - ticket sales remittance	14,278	-	14,278	-
Donations	2,231	5,670	7,901	300
Equipment and parts	4,960	2,750	7,710	100
Fuel	4,569	-	4,569	-
Sponsorships	3,305	-	3,305	2,480
Repairs and maintenance	1,732	1,015	2,747	2,029
Humanitarian assistance	2,641	-	2,641	2,000
Facility use refund	2,300	-	2,300	-
Other services	916	1,050	1,966	-
Transportation	-	1,502	1,502	-
Prizes and gifts	1,475	-	1,475	-
Other refunds	1,213	-	1,213	-
Rental	620	-	620	-
Bank charges	494	-	494	103
Taxes	-	126	126	-
Community events	-	-	-	1,443
Community programs	-	-	-	2,843
Community projects	-	-	-	6,259
Others	2,189	2,613	4,802	6,495
Unclassified	-	-	-	22,617
Total disbursements	<u>94,046</u>	<u>33,768</u>	<u>127,814</u>	<u>75,496</u>
Excess of deposits over disbursements	6,438	10,899	17,337	6,000
Cash at beginning of year	11,035	-	11,035	5,035
Cash at end of year	<u>\$ 17,473</u>	<u>\$ 10,899</u>	<u>\$ 28,372</u>	<u>\$ 11,035</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, 2013 and 2012

	2013	2012
Deposits:		
Liberation Day proceeds:		
Liberation Day share of net proceeds	\$ 5,000	\$ 2,252
Prize - float competition	1,000	-
Ticket sales	525	-
Facility use	1,400	800
Donations	425	-
Reimbursements	280	-
Fundraisings	59	-
Others	203	990
Total deposits	8,892	4,042
Disbursements:		
Liberation Day expenses	5,150	-
Supplies and materials	1,156	-
Food and catering	621	-
Sponsorships	350	-
Repairs and maintenance	218	-
Bank charges	46	-
Others	330	-
Unclassified	1,042	3,463
Total disbursements	8,913	3,463
Excess (deficiency) of deposits over (under) disbursements	(21)	579
Cash at beginning of year	1,559	980
Cash at end of year	\$ 1,538	\$ 1,559

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, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Deposits:		
Fiesta concessions	\$ 11,000	\$ 12,000
Liberation Day proceeds:		
Liberation Day share of net proceeds	5,000	2,252
Candidate sponsor's commission	2,795	-
Ticket sales	905	-
Donations	750	3,600
Civil weddings	500	600
Reimbursements and refunds	204	-
Commission	-	634
Others	300	1,298
	<u>21,454</u>	<u>20,384</u>
Disbursements:		
Community projects	2,509	753
Community events	2,267	-
Food	2,119	630
Repairs and maintenance	2,095	78
Equipment and parts	1,549	2,327
Ticket sales remittance	905	-
Fiesta expenses	769	125
Supplies and materials	762	554
Liberation Day expenses	568	634
Office expenses	15	-
Travel	-	746
Office events	-	10
Others	-	1,021
	<u>13,558</u>	<u>6,878</u>
Total disbursements		
Excess of deposits over disbursements	7,896	13,506
Cash at beginning of year	<u>19,745</u>	<u>6,239</u>
Cash at end of year	<u>\$ 27,641</u>	<u>\$ 19,745</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, 2013 and 2012

	2013	2012
Deposits:		
Grants - GVB branding initiatives	\$ 14,000	\$ -
Liberation Day proceeds:		
Liberation Day share of net proceeds	5,000	2,252
Candidate sponsor's commission	2,509	-
Facility use	800	1,250
Civil weddings	400	1,600
Donations	200	150
Program registrations	150	6,780
Fundraising - Liberation Queen candidate	-	10,335
Others	50	-
	<u>23,109</u>	<u>22,367</u>
Disbursements:		
Food and catering	1,610	-
Rental	605	-
Donations	326	50
Entertainment services	200	-
Reimbursements	195	150
Sponsorships	-	12,695
Community programs	-	3,920
Community events	-	2,996
Others	816	1,000
	<u>3,752</u>	<u>20,811</u>
Total disbursements		
	<u>19,357</u>	<u>1,556</u>
Excess of deposits over disbursements		
	<u>5,541</u>	<u>3,985</u>
Cash at beginning of year		
	<u>5,541</u>	<u>3,985</u>
Cash at end of year	<u>\$ 24,898</u>	<u>\$ 5,541</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, 2013 and 2012

	2013				2012
	NAF	Senior Center		Total	
		Astumbo	Dededo		
<b>Deposits:</b>					
Flea markets	\$ 116,540	\$ -	\$ -	\$ 116,540	\$ 110,460
Senior Center operations	27,787	12,618	8,260	48,665	30,522
Facility use	7,300	-	-	7,300	14,794
Liberation Day proceeds:				-	
Liberation Day share of net proceeds	5,000	-	-	5,000	2,252
Candidate sponsor's commission	-	-	-	-	1,836
Civil weddings	2,150	-	-	2,150	1,400
Reimbursements and refunds	2,149	-	-	2,149	-
Grants:				-	
DYA - Summer Camp assistance	-	-	-	-	10,000
Others	-	-	-	-	3,507
Others	587	-	-	587	1,495
<b>Total deposits</b>	<b>161,513</b>	<b>12,618</b>	<b>8,260</b>	<b>182,391</b>	<b>176,266</b>
<b>Disbursements:</b>					
Repairs and maintenance	28,078	318	-	28,396	21,254
Senior Center operations expenses	27,824	-	-	27,824	17,761
Community projects	21,100	-	-	21,100	17,250
Food	14,787	3,727	2,534	21,048	5,350
Sponsorships	17,631	-	-	17,631	17,966
Supplies and materials	10,101	5,608	1,535	17,244	2,570
Flea market expenses	13,537	-	-	13,537	16,331
Humanitarian assistance	11,100	-	-	11,100	9,900
Donations	6,409	-	-	6,409	6,950
Other services	3,811	-	-	3,811	360
Office expenses	3,393	-	-	3,393	-
Liberation Day expenses	3,300	-	-	3,300	654
Contractual services	2,940	-	-	2,940	2,185
Equipment	2,005	69	-	2,074	3,472
Transportation rental	-	1,191	272	1,463	-
Facility use refund	450	-	-	450	-
Taxes	-	107	69	176	-
Bank charges	53	-	15	68	36
Others	5,018	56	250	5,324	3,329
Unclassified	-	830	1,507	2,337	-
<b>Total disbursements</b>	<b>171,537</b>	<b>11,906</b>	<b>6,182</b>	<b>189,625</b>	<b>125,368</b>
<b>Excess (deficiency) of deposits over (under) disbursements</b>	<b>(10,024)</b>	<b>712</b>	<b>2,078</b>	<b>(7,234)</b>	<b>50,898</b>
Cash transfers	(16,914)	6,860	10,054	-	-
Cash at beginning of year	58,206	-	-	58,206	7,308
Cash at end of year	<u>\$ 31,268</u>	<u>\$ 7,572</u>	<u>\$ 12,132</u>	<u>\$ 50,972</u>	<u>\$ 58,206</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, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Deposits:		
Liberation Day share of net proceeds	\$ 5,000	\$ 2,252
Civil weddings	<u>-</u>	<u>100</u>
Total deposits	<u>5,000</u>	<u>2,352</u>
Disbursements:		
Bank charges	<u>105</u>	<u>116</u>
Total disbursements	<u>105</u>	<u>116</u>
Excess of deposits over disbursements	4,895	2,236
Cash at beginning of year	<u>12,150</u>	<u>9,914</u>
Cash at end of year	<u><u>\$ 17,045</u></u>	<u><u>\$ 12,150</u></u>

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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Liberation Day proceeds:				
Candidate sponsor's commission	\$ 8,299	\$ -	\$ 8,299	\$ -
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Prize - float competition	1,500	-	1,500	-
Senior Center operations:				
Bingo	8,596	2,493	11,089	7,561
Sponsorship	250	-	250	-
Fiesta concessions	4,000	-	4,000	1,530
Reimbursements and refunds	660	-	660	4,742
Fundraisings	435	-	435	476
Donations	400	-	400	3,600
Civil weddings	100	-	100	-
Others	290	-	290	767
Total deposits	<u>29,530</u>	<u>2,493</u>	<u>32,023</u>	<u>20,928</u>
<b>Disbursements:</b>				
Senior Center operations expenses	4,405	-	4,405	4,346
Prizes	3,125	-	3,125	-
Liberation day expenses	2,835	-	2,835	-
Food and catering	1,890	162	2,052	-
Supplies and materials	1,280	423	1,703	4,262
Rental	426	-	426	-
Taxes, licenses and permits	232	98	330	-
Donations	100	-	100	500
Bank charges	72	6	78	36
Repairs and maintenance	45	-	45	-
Fiesta expenses	-	-	-	6,705
Community programs	-	-	-	2,920
Sponsorships	-	-	-	2,096
Humanitarian assistance	-	-	-	554
Equipment	-	-	-	290
Others	581	-	581	110
Total disbursements	<u>14,991</u>	<u>689</u>	<u>15,680</u>	<u>21,819</u>
Excess (deficiency) of deposits over (under) disbursements	14,539	1,804	16,343	(891)
Cash transfers	(5,403)	5,403	-	-
Cash at beginning of year	<u>5,043</u>	<u>-</u>	<u>5,043</u>	<u>5,934</u>
Cash at end of year	<u>\$ 14,179</u>	<u>\$ 7,207</u>	<u>\$ 21,386</u>	<u>\$ 5,043</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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Senior Center operations:				
Bingo and fundraisings	\$ -	\$ 45,286	\$ 45,286	\$ -
Others	-	15,159	15,159	-
Flea and night markets	14,938	-	14,938	12,743
Fiesta proceeds:				
Ticket sales	7,758	-	7,758	-
Concessions	1,186	-	1,186	300
Donations	500	-	500	-
Others	422	-	422	-
Grants: GVB - Fiesta	5,000	-	5,000	5,000
Liberation Day proceeds:				
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Prizes - Float Contest	-	-	-	1,000
Civil weddings	1,300	-	1,300	1,800
Facility use	975	-	975	1,900
Reimbursements and refunds	750	-	750	-
Donations	70	-	70	300
Fundraising	-	-	-	1,784
Others	6	-	6	68
Total deposits	<u>37,905</u>	<u>60,445</u>	<u>98,350</u>	<u>27,147</u>
<b>Disbursements:</b>				
Food and catering	6,079	9,243	15,322	2,575
Travel	-	12,000	12,000	-
Supplies and materials	2,588	9,367	11,955	2,373
Fiesta expenses:				
Candidates' commission	3,559	-	3,559	-
Supplies and materials	2,050	-	2,050	1,240
Other services	1,500	-	1,500	1,000
Prizes	950	-	950	1,112
Entertainment	900	-	900	400
Food and catering	462	-	462	-
Advertising and promotions	-	-	-	1,038
Others	386	-	386	390
Bonus and incentives	-	7,922	7,922	-
Repairs and maintenance	5,792	-	5,792	4,229
Community projects	4,020	-	4,020	5,000
Equipment and parts	3,999	-	3,999	2,089
Sponsorships	3,341	-	3,341	580
Entertainment	1,650	-	1,650	650
Liberation Day expenses	1,100	-	1,100	627
Transportation	-	828	828	-
Donations	200	475	675	-
Humanitarian assistance	357	-	357	2,211
Civil weddings	350	-	350	1,000
Taxes	-	257	257	-
Bank charges	-	15	15	-
Concession refunds	-	-	-	1,500
Others	1,372	-	1,372	-
Total disbursements	<u>40,655</u>	<u>40,107</u>	<u>80,762</u>	<u>28,014</u>
Excess (deficiency) of deposits over (under) disbursements	(2,750)	20,338	17,588	(867)
Cash at beginning of year	11,166	-	11,166	12,033
Cash at end of year	<u>\$ 8,416</u>	<u>\$ 20,338</u>	<u>\$ 28,754</u>	<u>\$ 11,166</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, 2013 and 2012

	2013			Total	2012
	Regular NAF	Cemetery Fund	Senior Center		
<b>Deposits:</b>					
Fiesta proceeds:					
Ticket sales	\$ 24,790	\$ -	\$ -	\$ 24,790	\$ 26,538
Fiesta concessions	5,542	-	-	5,542	3,422
Others	700	-	-	700	-
Senior Center operations:					
Bingo	-	-	10,198	10,198	-
Others	-	-	7,535	7,535	-
Grants:					
GVB Fiestan Tasi	5,000	-	-	5,000	5,000
GVB Gupot Chamorro	5,000	-	-	5,000	5,000
Donations	8,650	-	-	8,650	3,500
Liberation Day share of net proceeds	5,000	-	-	5,000	2,252
Reimbursements and refunds	2,900	1,991	-	4,891	-
Sponsorships	3,000	-	-	3,000	-
Maintenance services	-	2,400	-	2,400	6,000
Fundraising	-	-	-	-	3,812
Others	1,100	-	-	1,100	4,644
Total deposits	<u>61,682</u>	<u>4,391</u>	<u>17,733</u>	<u>83,806</u>	<u>60,168</u>
<b>Disbursements:</b>					
Fiesta expenses:					
Prizes	14,375	1,350	-	15,725	15,500
Candidate commission	11,055	-	-	11,055	4,645
Food and catering	3,345	1,785	-	5,130	3,828
Entertainment	3,525	-	-	3,525	3,400
Supplies and materials	543	1,000	-	1,543	2,365
Others	7,173	200	-	7,373	5,397
Food and catering	7,893	-	815	8,708	-
Supplies and materials	1,525	1,225	1,679	4,429	4,090
Humanitarian assistance	725	3,400	-	4,125	3,121
Sponsorships	300	2,391	-	2,691	-
Repairs and maintenance	1,633	37	-	1,670	255
Bonus and incentives	-	-	1,575	1,575	-
Utilities	-	1,363	-	1,363	317
Donations	1,200	-	-	1,200	1,950
Community projects	1,193	-	-	1,193	395
Bank charges	36	36	36	108	-
Taxes	-	-	47	47	-
Community programs	-	-	-	-	6,054
Others	4,140	1,750	833	6,723	-
Total disbursements	<u>58,661</u>	<u>14,537</u>	<u>4,985</u>	<u>78,183</u>	<u>51,317</u>
Excess (deficiency) of deposits over (under) disbursements	3,021	(10,146)	12,748	5,623	8,851
Cash transfers	(4,435)	4,435	-	-	-
Cash at beginning of year	9,320	13,899	-	23,219	14,368
Cash at end of year	<u>\$ 7,906</u>	<u>\$ 8,188</u>	<u>\$ 12,748</u>	<u>\$ 28,842</u>	<u>\$ 23,219</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, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Deposits:		
Liberation Day proceeds:		
Liberation Day share of net proceeds	\$ 5,000	\$ -
Candidate sponsor's commission	268	-
Civil weddings	300	-
Others	<u>444</u>	<u>456</u>
Total deposits	6,012	456
Disbursements:		
Donations	<u>6,012</u>	<u>456</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 Statements of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2013 and 2012

	2013	2012
Deposits:		
Liberation Day share of net proceeds	\$ 5,000	\$ 2,252
Donations	1,800	2,900
Facility use	1,200	-
Ticket sales	-	197
Others	-	71
	8,000	5,420
 Total deposits		
Disbursements:		
Community events:		
Giveaways	1,812	-
Prizes	700	1,000
Others	298	-
Repairs and maintenance	767	759
Donations	600	500
Food	147	-
Liberation Day expenses	50	1,669
Fuel	41	-
Fiesta expenses	-	128
Humanitarian assistance	-	48
Bank charges	-	15
Others	85	-
	4,500	4,119
 Total disbursements		
Excess of deposits over disbursements	3,500	1,301
 Cash at beginning of year	5,307	4,006
 Cash at end of year	\$ 8,807	\$ 5,307

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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Senior Center operations:				
Bingo and fundraisings	\$ -	\$ 68,531	\$ 68,531	\$ -
Others	-	12,816	12,816	-
Fundraising:				
Mayor's bingo fundraisers	20,309	-	20,309	7,932
Little Miss Santa Rita	-	-	-	5,280
Liberation Day proceeds:				
Candidate sponsor's commission	5,000	-	5,000	2,726
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Sumay Memorial Day	3,000	-	3,000	-
Prize - float competition	2,000	-	2,000	2,000
Ticket sales	720	-	720	-
Fiesta concessions - Cockfight proceeds	5,500	-	5,500	4,550
Sponsorships	3,500	-	3,500	-
Humanitarian assistance loan repayments	3,300	-	3,300	-
Reimbursements and refunds	3,099	-	3,099	-
Grants:				
GVB - Back to Sumay	3,000	-	3,000	3,000
GVB - Fiesta	-	-	-	5,000
Senior Center operations:				
Reimbursements	1,365	-	1,365	-
Manamku bingo	-	-	-	3,453
Bingo donations	-	-	-	2,538
Facility use	1,005	-	1,005	750
Donations	523	-	523	201
Civil weddings	250	-	250	250
Others	496	-	496	1,442
<b>Total deposits</b>	<b>58,067</b>	<b>81,347</b>	<b>139,414</b>	<b>41,374</b>
<b>Disbursements:</b>				
Travel and accommodations	10,649	35,499	46,148	-
Supplies and materials	10,494	11,203	21,697	959
Repairs and maintenance	8,692	545	9,237	1,381
Bonus and incentives	-	9,120	9,120	-
Food and catering	4,862	3,630	8,492	927
Prizes and awards	2,782	4,458	7,240	2,600
Humanitarian assistance	5,400	125	5,525	1,495
Community events - Back to Sumay Day	4,181	-	4,181	3,255
Liberation Day expenses	2,245	-	2,245	1,063
Donations	1,221	440	1,661	1,190
Taxes, licenses and fees	581	364	945	-
Senior Center operations expenses	891	-	891	3,988
Communication	812	-	812	419
Entertainment	600	-	600	-
Equipment	290	273	563	2,185
Sponsorships	450	-	450	2,430
Facility use refund	355	-	355	-
Fuel and gas	137	-	137	100
Bank charges	-	25	25	108
Community programs	-	-	-	488
Community projects	-	-	-	1,754
Fiesta expenses	-	-	-	5,776
Reimbursements	-	-	-	1,935
Others	1,226	1,032	2,258	3,474
Unclassified	-	-	-	387
<b>Total disbursements</b>	<b>55,868</b>	<b>66,714</b>	<b>122,582</b>	<b>35,914</b>
Excess of deposits over disbursements	2,199	14,633	16,832	5,460
Cash at beginning of year	7,209	-	7,209	1,749
<b>Cash at end of year</b>	<b>\$ 9,408</b>	<b>\$ 14,633</b>	<b>\$ 24,041</b>	<b>\$ 7,209</b>

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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
Deposits:				
Program registrations	\$ 44,781	\$ -	\$ 44,781	\$ 38,000
Senior Center operations:				
Bingo	5,471	14,084	19,555	11,291
Field trip/meal allowance	-	2,797	2,797	-
Fundraisings - Bingo	11,428	-	11,428	-
Liberation Day proceeds:				
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Candidate sponsor's commission	580	-	580	-
Donations	301	-	301	-
Civil weddings	200	-	200	400
Others	344	194	538	2,500
Unclassified	30	-	30	850
Total deposits	<u>68,135</u>	<u>17,075</u>	<u>85,210</u>	<u>55,293</u>
Disbursements:				
Community programs facilitators stipend	19,038	-	19,038	22,472
Food	13,144	4,599	17,743	9,167
Supplies and materials	7,248	4,879	12,127	2,361
Contractual services	7,626	1,763	9,389	-
Prizes	2,085	3,850	5,935	-
Equipment and parts	4,598	49	4,647	998
Humanitarian assistance	2,650	-	2,650	2,750
Sponsorships	1,566	-	1,566	1,525
Bank charges	1,390	170	1,560	-
Taxes	199	154	353	-
Refunds	212	-	212	-
Repairs and maintenance	190	-	190	548
Community programs	-	-	-	5,331
Senior Center operations expenses	-	-	-	3,989
Civil weddings	-	-	-	450
Donations	-	-	-	100
Others	2,872	-	2,872	2,500
Total disbursements	<u>62,818</u>	<u>15,464</u>	<u>78,282</u>	<u>52,191</u>
Excess of deposits over disbursements	5,317	1,611	6,928	3,102
Cash transfers	(4,618)	4,618	-	-
Cash at beginning of year	3,240	-	3,240	138
Cash at end of year	<u>\$ 3,939</u>	<u>\$ 6,229</u>	<u>\$ 10,168</u>	<u>\$ 3,240</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, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Deposits:		
Liberation Day proceeds:		
Candidate sponsor's commission	\$ 10,622	\$ -
Liberation Day share of net proceeds	5,000	2,252
Ticket sales	200	-
Sponsorships and registrations - golf tournament	7,290	-
Grants: GVB - Banana Festival	5,000	-
Fiesta:		
Concessions	2,105	5,140
Ticket sales	-	3,680
Prizes	850	-
Donations	320	6,531
Reimbursements and refunds	300	-
Civil weddings	300	-
Fundraisings	265	-
Facility use	25	20
Others	175	30
Total deposits	<u>32,452</u>	<u>17,653</u>
Disbursements:		
Liberation Day expenses:		
Candidate and sponsor's commission	9,600	-
Sponsorships	1,000	1,000
Others	1,030	-
Sponsorships	5,500	1,410
Banana festival expenses:		
Entertainment	2,600	2,750
Prizes	-	3,650
Commission	-	1,341
Others	1,065	2,027
Food and catering	2,045	620
Equipment and parts	1,526	-
Repairs and maintenance	1,437	-
Supplies and materials	1,222	490
Fuel and gas	755	-
Communications	431	-
Other services	375	-
Humanitarian assistance	250	-
Donations	200	711
Prizes and giveaways	182	-
Civil weddings	50	-
Bank charges	36	-
Others	2,444	400
Total disbursements	<u>31,748</u>	<u>14,399</u>
Excess of deposits over disbursements	704	3,254
Cash at beginning of year	<u>4,830</u>	<u>1,576</u>
Cash at end of year	<u>\$ 5,534</u>	<u>\$ 4,830</u>

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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Senior Center operations:				
Bingo	\$ -	\$ 23,272	\$ 23,272	\$ 20,796
Field trip/meal allowance	-	7,761	7,761	-
Donations	5,650	-	5,650	5,238
Liberation Day proceeds:				
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Candidate sponsor's commission	1,238	-	1,238	153
Prizes	-	-	-	1,500
Fundraising	2,925	-	2,925	-
Facility use	2,325	-	2,325	2,550
Civil weddings	700	-	700	2,300
Grants - GVB	-	-	-	5,000
Others	1,077	-	1,077	441
Unclassified	1,599	-	1,599	-
Total deposits	<u>20,514</u>	<u>31,033</u>	<u>51,547</u>	<u>40,230</u>
<b>Disbursements:</b>				
Supplies and materials	5,838	13,285	19,123	1,012
Food and catering	260	16,339	16,599	2,035
Liberation Day expenses	4,746	-	4,746	-
Sponsorships	3,430	-	3,430	3,255
Repairs and maintenance	587	1,393	1,980	2,108
Transportation	-	523	523	-
Donations	100	-	100	-
Taxes	-	98	98	-
Bank charges	54	28	82	-
Senior Center operations expenses	-	-	-	8,490
Community projects	-	-	-	4,971
Contractual services	-	-	-	4,911
Equipment	-	-	-	469
Facility use refunds	-	-	-	450
Others	2,339	1,355	3,694	1,250
Unclassified	231	2,353	2,584	-
Total disbursements	<u>17,585</u>	<u>35,374</u>	<u>52,959</u>	<u>28,951</u>
Excess (deficiency) of deposits over (under) disbursements	2,929	(4,341)	(1,412)	11,279
Cash at beginning of year	539	11,444	11,983	704
Cash at end of year	<u>\$ 3,468</u>	<u>\$ 7,103</u>	<u>\$ 10,571</u>	<u>\$ 11,983</u>

See Accompanying Independent Auditors' Report.

**MAYORS' COUNCIL OF GUAM  
MUNICIPALITY OF UMATAAC**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2013 and 2012

	2013	2012
Deposits:		
Fiesta concessions	\$ 5,941	\$ -
Grants: GVB - Discovery Day	5,000	6,250
Liberation Day share of net proceeds	5,000	2,252
Donations	4,500	-
Fundraising	1,279	-
Unclassified	1,921	313
Total deposits	23,641	8,815
Disbursements:		
Fiesta expenses:		
Entertainment	7,925	5,300
Sounds and lighting	2,700	-
Prizes	1,500	-
Advertising and promotions	802	-
Supplies and materials	430	-
Others	100	-
Furnitures	5,000	-
Concession refunds	1,273	-
Food	228	-
Supplies and materials	184	598
Rental	172	-
Prizes	162	-
Others	544	-
Unclassified	-	2,900
Total disbursements	21,020	8,798
Excess of deposits over disbursements	2,621	17
Cash at beginning of year	32	15
Cash at end of year	\$ 2,653	\$ 32

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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Liberation Day proceeds:				
Candidate sponsor's commission	\$ 6,094	\$ -	\$ 6,094	\$ -
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Ticket sales	4,605	-	4,605	-
Sponsorships	2,250	-	2,250	-
Bingo proceeds	-	17,584	17,584	-
Fiesta proceeds:				
Concessions	1,867	-	1,867	-
Others	700	-	700	-
Flea/night market	2,110	-	2,110	-
Donations	1,350	120	1,470	11,950
Commission	1,276	-	1,276	-
Sponsorships	1,100	-	1,100	-
Field trip/Meal allowance	-	857	857	-
Facility use	669	-	669	-
Reimbursements	-	518	518	-
Civil weddings	400	-	400	-
Program registrations	-	-	-	28,475
Others	150	125	275	1,716
Unclassified	5,248	1,820	7,068	1,175
Total deposits	<u>32,819</u>	<u>21,024</u>	<u>53,843</u>	<u>45,568</u>
<b>Disbursements:</b>				
Community programs and events	14,648	-	14,648	23,060
Liberation Day expenses:				
Ticket sales remittance	4,605	-	4,605	-
Sponsorship	4,000	-	4,000	-
Others	2,907	-	2,907	-
Travel	7,886	-	7,886	2,091
Food and catering	3,161	6,589	9,750	694
Supplies and materials	1,920	2,895	4,815	4,153
Transportation rental	-	2,845	2,845	-
Community events: Chaguian Memorial	2,450	-	2,450	-
Bonus and incentives	-	2,075	2,075	-
Repairs and maintenance	490	615	1,105	1,336
Fiesta expenses	749	-	749	400
Donations	500	-	500	1,472
Humanitarian assistance	485	-	485	-
Prizes	375	-	375	-
Fuel and gas	281	-	281	-
Contributions	100	-	100	-
Taxes	-	100	100	-
Bank charges	43	53	96	365
Sponsorships	57	-	57	300
Equipment	-	-	-	6,394
Office events	-	-	-	900
Others	516	1,397	1,913	1,950
Unclassified	4,115	-	4,115	-
Total disbursements	<u>49,288</u>	<u>16,569</u>	<u>65,857</u>	<u>43,115</u>
Excess (deficiency) of deposits over (under) disbursements	(16,469)	4,455	(12,014)	2,453
Cash at beginning of year	<u>21,728</u>	<u>-</u>	<u>21,728</u>	<u>19,275</u>
Cash at end of year	<u>\$ 5,259</u>	<u>\$ 4,455</u>	<u>\$ 9,714</u>	<u>\$ 21,728</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, 2013 and 2012

	2013			2012
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo	\$ -	\$ 28,184	\$ 28,184	\$ -
Others	-	4,605	4,605	5,919
Liberation Day proceeds:				
Liberation Day share of net proceeds	5,000	-	5,000	2,252
Sponsorship	3,000	-	3,000	-
Civil weddings	600	-	600	50
Grants:				
MCOG - Cultural Festival	-	-	-	5,000
Guam Island Fair - Manenggon Memorial Mass	-	-	-	2,000
GVB - Manenggon Memorial Mass	-	-	-	1,000
Fiesta proceeds:				
Ticket sales	-	-	-	3,220
Concessions	-	-	-	370
Fundraising	-	-	-	1,443
Donations	-	-	-	1,020
Facility use	-	-	-	300
Others	-	-	-	1,454
Unclassified	4,440	-	4,440	475
Total deposits	<u>13,040</u>	<u>32,789</u>	<u>45,829</u>	<u>24,503</u>
Disbursements:				
Supplies and materials	23	7,199	7,222	2,022
Food and catering	3,700	2,717	6,417	-
Sponsorship	5,000	-	5,000	-
Bonus and gifts	-	4,040	4,040	-
Contractual services	4,000	-	4,000	2,250
Transportation	-	2,160	2,160	-
Festival expenses:				
Supplies and materials	530	-	530	543
Entertainment	500	-	500	3,500
Printing	300	-	300	-
Prizes	-	-	-	1,500
Commission	-	-	-	591
Communication	-	1,012	1,012	-
Civil weddings	600	-	600	-
Taxes	-	302	302	-
Rental	300	-	300	-
Humanitarian assistance	-	250	250	100
Repairs and maintenance	85	-	85	-
Bank charges	15	35	50	24
Senior Center operations expenses	-	-	-	5,919
Others	-	3,172	3,172	500
Unclassified	464	5,171	5,635	4,200
Total disbursements	<u>15,517</u>	<u>26,058</u>	<u>41,575</u>	<u>21,149</u>
Excess (deficiency) of deposits over (under) disbursements	(2,477)	6,731	4,254	3,354
Cash at beginning of year	<u>3,354</u>	<u>-</u>	<u>3,354</u>	<u>-</u>
Cash at end of year	<u>\$ 877</u>	<u>\$ 6,731</u>	<u>\$ 7,608</u>	<u>\$ 3,354</u>

See Accompanying Independent Auditors' Report.