

**MAYORS' COUNCIL OF GUAM
NON-APPROPRIATED FUNDS**

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

YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Independent Auditors' Report

The Executive Officers
Mayors' Council of Guam

We have audited the accompanying statements of cash deposits and disbursements and changes in cash of the Mayors' Council of Guam Non-Appropriated Funds (the Fund) for the years ended September 30, 2012 and 2011. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in the third paragraph below, 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

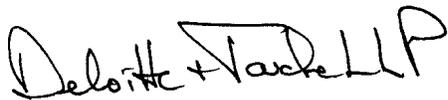
We were unable to verify the classification of \$59,119 of deposits and \$37,567 of disbursements for the year ended September 30, 2012 and the classification of \$125,614 of deposits and \$118,225 of disbursements for the year ended September 30, 2011.

As discussed in note 1 to the financial statements, the Fund's financial statements referred to above were prepared on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and is not intended to present fairly the financial position and results of operations of the Fund in conformity with accounting principles generally accepted in the United States of America.

In our opinion, except for the effect of such adjustments, if any, as might have been determined to be necessary had we been able to determine the classification of certain deposits and disbursements for the years ended September 30, 2012 and 2011, such financial statements present fairly, in all material respects, the cash deposits and disbursements of the Mayors' Council of Guam Non-Appropriated Funds for the years ended September 30, 2012 and 2011, on the basis of accounting described in note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2013, on our consideration of the Mayors' Council of Guam Non-appropriated Funds' 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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 4 through 6 and the supplementary statements of cash deposits and disbursements and changes on cash on pages 7 through 25 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to determine the classification of certain deposits and disbursements for the years ended September 30, 2012 and 2011, the supplementary combining statements of cash deposits and disbursements and changes in cash and supplementary statements of cash deposits and disbursements and changes in cash are fairly stated in all material respects in relation to the financial statements as a whole.

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

October 23, 2013

MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS

Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Flea and night markets	\$ 134,220	\$ 124,654
Senior Center operations	82,080	-
Program registrations	75,305	64,910
Grants:		
GVB	41,750	52,500
GovGuam	16,628	81,047
Others	5,537	2,000
Fiesta proceeds	62,547	51,499
Liberation Day proceeds:		
Liberation Day sponsor's commission	38,000	-
Candidate sponsor's commission	10,286	8,075
Others	4,900	3,820
Donations	45,890	32,236
Ticket sales	40,750	37,411
Facility use	25,214	19,938
Fundraising	25,139	17,123
Others	51,297	74,125
Unclassified	8,460	-
Total deposits	<u>668,003</u>	<u>569,338</u>
Disbursements:		
Fiesta expenses	99,978	128,834
Sponsorships	49,362	44,930
Community programs	44,616	56,455
Senior Center operations expenses	38,387	-
Community projects	36,382	128,554
Food	33,913	26,829
Contractual services	32,178	47,740
Repairs and maintenance	31,569	26,359
Supplies and materials	30,410	25,034
Donations	23,719	18,198
Humanitarian assistance	22,179	25,868
Equipment	18,324	30,264
Flea market expenses	17,281	33,053
Office events	16,310	22,560
Community events	10,363	6,455
Grants:		
Liberation Day Committee Fund	-	20,000
Others - GVB branding initiatives	-	4,000
Others	46,251	136,600
Unclassified	33,567	-
Total disbursements	<u>584,789</u>	<u>781,733</u>
Excess (deficiency) of deposits over (under) disbursements	83,214	(212,395)
Cash at beginning of year	<u>141,983</u>	<u>354,378</u>
Cash at end of year	<u>\$ 225,197</u>	<u>\$ 141,983</u>

See accompanying notes to financial statements.

MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS

Notes to Financial Statements
Years Ended September 30, 2012 and 2011

(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.

The accompanying financial statements relate solely to the activities of the Council and the nineteen municipalities' non-appropriated funds (the Fund) and do not incorporate any other activities of the Council 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 Fund considers cash to represent cash in banks. At September 30, 2012 and 2011, the carrying amount of the Fund's cash balances were \$225,197 and \$141,983, respectively, and the corresponding bank balances were \$224,836 and \$147,106, respectively. The Fund's cash in bank balance of \$224,836 and \$147,106 as of September 30, 2012 and 2011, respectively, are maintained in a financial institution subject to Federal Deposit Insurance Corporation (FDIC) insurance. As of September 30, 2012 and 2011, bank deposits in the amount of \$224,836 and \$147,106, respectively, were FDIC insured.

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

Reclassifications

Certain 2011 balances have been reclassified to conform to the 2012 financial statement presentation.

MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS

Notes to Financial Statements
Years Ended September 30, 2012 and 2011

(1) Summary of Significant Accounting Policies, Continued

Subsequent Events

The Fund has considered subsequent events through October __, 2013, the date on which the financial statements are available to be issued. The Fund has not identified any subsequent events that required adjustment to or disclosure in the financial statement as of September 30, 2012.

(2) Grant Support

The Fund 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 Fund's grant activity during the years ended September 30, 2012 and 2011:

<u>Source</u>	<u>2012</u>	<u>2011</u>
GVB:		
Village fiestas/festivals	\$ 41,750	\$ 52,500
GovGuam – Department of Youth Affairs:		
Summer camp programs	15,628	47,047
Liberation day festivities	-	34,000
Others	<u>6,537</u>	<u>2,000</u>
	\$ <u>63,915</u>	\$ <u>135,547</u>

(3) Senior Center Operations

In February 2012, the Council 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 Council to manage and operate the Senior Center Operations Program. For the year ended September 30, 2012, senior center operations deposits to the Fund of \$82,080 represent proceeds from bingo card sales and other bingo related activities.

(4) Liberation Day Commission

The Council was appointed to spearhead and take overall responsibility for the planning, coordinating and executing of the 2012 and 2011 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, 2012 and 2011, the Council received \$38,000 and \$0, respectively, in sponsor's commission.

MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS

Supplementary Combining Statements of Cash Deposits
and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	MCOG						
	Revolving	Agana	Agat	Asan-	Barrigada	Chalan Pago-	Dededo
	Fund	Heights		Maina		Ordot	
Deposits:							
Civil weddings	\$ 8,200	\$ -	\$ 1,050	\$ -	\$ 600	\$ 1,600	\$ 1,400
Commission	-	-	-	-	634	-	-
Contributions	4,221	-	-	-	-	-	-
Donations	5,000	-	1,900	-	3,600	150	-
Dues	9,960	-	-	-	-	-	-
Facility use	-	-	2,850	800	-	1,250	14,794
Fiesta proceeds:							
Concessions	-	-	18,610	-	12,000	-	-
Sponsorships	-	-	3,000	-	-	-	-
Ticket sales	-	-	6,274	-	-	-	-
Others	-	-	4,131	-	-	-	-
Flea and night markets	-	-	11,017	-	-	-	110,460
Fundraising	800	-	3,612	-	-	-	-
Grants:							
DYA - Summer Camp assistance	-	-	5,628	-	-	-	10,000
GVB	-	-	7,500	-	-	-	-
GovGuam	-	-	-	-	-	-	-
MCOG	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	3,507
Liberation Day proceeds:							
Liberation Day sponsor's commission	38,000	-	2,252	2,252	2,252	2,252	2,252
Candidate sponsor's commission	-	-	5,571	-	-	-	1,836
Others	-	-	400	-	-	-	-
Maintenance services	-	-	-	-	-	-	-
Others	544	-	4	990	1,298	-	1,495
Program registrations	-	-	2,050	-	-	6,780	-
Reimbursements	-	-	-	-	-	-	-
Senior Center operations	-	-	-	-	-	-	30,522
Ticket sales	-	-	-	-	-	10,335	-
Unclassified	-	-	5,647	-	-	-	-
Total deposits	66,725	-	81,496	4,042	20,384	22,367	176,266
Disbursements:							
Bank charges	978	-	103	-	-	-	36
Civil weddings	8,450	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-
Community events	-	-	1,443	-	-	2,996	-
Community programs	-	-	2,843	-	-	3,920	-
Community projects	-	-	6,259	-	753	-	17,250
Concession refund	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	2,545
Donations	7,000	-	300	-	-	50	9,490
Equipment	-	-	100	-	2,327	-	3,472
Facility use refunds	-	-	-	-	-	-	-
Fiesta expenses	-	-	25,327	-	125	-	-
Flea market expenses	-	-	-	-	-	-	16,331
Food	9,255	-	1,276	-	630	-	6,734
Fuel	-	-	-	-	-	-	-
Grants:							
Municipalities	5,000	-	-	-	-	-	-
Liberation Day Committee Fund	-	-	-	-	-	-	-
Others - GVB branding initiatives	-	-	-	-	-	-	-
Humanitarian assistance	-	-	2,000	-	-	-	9,900
Liberation Day commission net proceeds share:							
Municipalities	38,284	-	-	-	-	-	-
Nonprofit organizations	4,504	-	-	-	-	-	-
Liberation Day expenses	-	-	-	-	634	-	654
Office events	15,400	-	-	-	10	-	-
Office expenses	-	-	-	-	-	-	-
Others	1,543	-	6,495	-	1,021	1,000	3,329
Prizes	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	150	-
Rental	-	-	-	-	-	-	-
Repairs and maintenance	-	-	2,029	-	78	-	21,254
Salaries and wages	-	-	-	-	-	-	-
Senior Center operations expenses	560	-	-	-	-	-	11,095
Sponsorships	4,625	-	2,480	-	-	12,695	17,966
Sports activities	-	-	-	-	-	-	-
Supplies and materials	-	-	2,224	-	554	-	5,312
Travel	-	-	-	-	746	-	-
Unclassified	-	-	22,617	3,463	-	-	-
Utilities	-	-	-	-	-	-	-
Total disbursements	95,599	-	75,496	3,463	6,878	20,811	125,368
Excess (deficiency) of deposits over (under) disbursements	(28,874)	-	6,000	579	13,506	1,556	50,898
Cash at beginning of year	48,724	-	5,035	980	6,239	3,985	7,308
Cash at end of year	\$ 19,850	\$ -	\$ 11,035	\$ 1,559	\$ 19,745	\$ 5,541	\$ 58,206

See accompanying independent auditors' report.

MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS

Supplementary Combining Statements of Cash Deposits
and Disbursements and Changes in Cash, Continued
Years Ended September 30, 2012 and 2011

	Hagatna	Inarajan	Mangilao	Merizo	MongMong- Toto-Maite	Piti	Santa Rita
Deposits:							
Civil weddings	\$ 100	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ 250
Commission	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
Donations	-	3,600	300	3,500	-	2,900	201
Dues	-	-	-	-	-	-	-
Facility use	-	-	1,900	-	-	-	750
Fiesta proceeds:							
Concessions	-	1,530	300	3,422	-	-	4,550
Sponsorships	-	-	-	-	-	-	-
Ticket sales	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Flea and night markets	-	-	12,743	-	-	-	-
Fundraising	-	476	1,784	3,812	-	-	13,212
Grants:							
DYA - Summer Camp assistance	-	-	-	-	-	-	-
GVB	-	-	5,000	10,000	-	-	8,000
GovGuam	-	-	-	-	-	-	-
MCOG	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-
Liberation Day proceeds:							
Liberation Day sponsor's commission	2,252	2,252	2,252	2,252	-	2,252	2,252
Candidate sponsor's commission	-	-	-	-	-	-	2,726
Others	-	-	1,000	-	-	-	2,000
Maintenance services	-	-	-	6,000	-	-	-
Others	-	767	68	4,644	456	71	1,442
Program registrations	-	-	-	-	-	-	-
Reimbursements	-	4,742	-	-	-	-	-
Senior Center operations	-	7,561	-	-	-	-	5,991
Ticket sales	-	-	-	26,538	-	197	-
Unclassified	-	-	-	-	-	-	-
Total deposits	2,352	20,928	27,147	60,168	456	5,420	41,374
Disbursements:							
Bank charges	116	36	-	-	-	15	108
Civil weddings	-	-	1,000	-	-	-	-
Communications	-	-	-	-	-	-	419
Community events	-	-	-	-	-	2,669	3,255
Community programs	-	2,920	-	6,054	-	-	488
Community projects	-	-	5,000	395	-	-	1,754
Concession refund	-	-	1,500	-	-	-	-
Contractual services	-	-	-	-	-	-	-
Donations	-	500	-	1,950	456	500	1,190
Equipment	-	290	2,089	-	-	-	2,185
Facility use refunds	-	-	-	-	-	-	-
Fiesta expenses	-	6,705	5,180	35,135	-	128	5,776
Flea market expenses	-	-	950	-	-	-	-
Food	-	-	2,575	-	-	-	927
Fuel	-	-	-	-	-	-	100
Grants:							
Municipalities	-	-	-	-	-	-	-
Liberation Day Committee Fund	-	-	-	-	-	-	-
Others - GVB branding initiatives	-	-	-	-	-	-	-
Humanitarian assistance	-	554	2,211	3,121	-	48	1,495
Liberation Day commission net proceeds share:							
Municipalities	-	-	-	-	-	-	-
Nonprofit organizations	-	-	-	-	-	-	-
Liberation Day expenses	-	-	627	-	-	-	1,063
Office events	-	-	-	-	-	-	-
Office expenses	-	-	-	-	-	-	-
Others	-	110	-	-	-	-	3,474
Prizes	-	-	-	-	-	-	2,600
Reimbursements	-	-	-	-	-	-	1,935
Rental	-	-	-	-	-	-	-
Repairs and maintenance	-	-	3,929	255	-	759	1,381
Salaries and wages	-	-	-	-	-	-	-
Senior Center operations expenses	-	4,346	-	-	-	-	3,988
Sponsorships	-	2,096	580	-	-	-	2,430
Sports activities	-	-	-	-	-	-	-
Supplies and materials	-	4,262	2,373	4,090	-	-	959
Travel	-	-	-	-	-	-	-
Unclassified	-	-	-	-	-	-	387
Utilities	-	-	-	317	-	-	-
Total disbursements	116	21,819	28,014	51,317	456	4,119	35,914
Excess (deficiency) of deposits over (under) disbursements	2,236	(891)	(867)	8,851	-	1,301	5,460
Cash at beginning of year	9,914	5,934	12,033	14,368	-	4,006	1,749
Cash at end of year	\$ 12,150	\$ 5,043	\$ 11,166	\$ 23,219	\$ -	\$ 5,307	\$ 7,209

See accompanying independent auditors' report.

MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS

Supplementary Combining Statements of Cash Deposits
and Disbursements and Changes in Cash, Continued
Years Ended September 30, 2012 and 2011

	Tamuning-Tumon-Harmon							Total	
	Sinajana	Talofofo	Harmon	Umatac	Yigo	Yona	Eliminations	2012	2011
Deposits:									
Civil weddings	\$ 400	\$ -	\$ 2,300	\$ -	\$ -	\$ 50	\$ (9,900)	\$ 7,850	\$ 2,300
Commission	-	-	-	-	-	-	-	634	1,195
Contributions	-	-	-	-	-	-	-	4,221	4,799
Donations	-	6,531	5,238	-	11,950	1,020	-	45,890	32,236
Dues	-	-	-	-	-	-	-	9,960	10,844
Facility use	-	20	2,550	-	-	300	-	25,214	19,938
Fiesta proceeds:									
Concessions	-	5,140	-	-	-	370	-	45,922	51,499
Sponsorships	-	-	-	-	-	-	-	3,000	-
Ticket sales	-	-	-	-	-	3,220	-	9,494	-
Others	-	-	-	-	-	-	-	4,131	-
Flea and night markets	-	-	-	-	-	-	-	134,220	124,654
Fundraising	-	-	-	-	-	1,443	-	25,139	17,123
Grants:									
DYA - Summer Camp assistance	-	-	-	-	-	-	-	15,628	-
GVB	-	-	5,000	6,250	-	-	-	41,750	52,500
GovGuam	-	-	-	-	-	1,000	-	1,000	81,047
MCOG	-	-	-	-	-	5,000	(5,000)	-	-
Others	-	30	-	-	-	2,000	-	5,537	2,000
Liberation Day proceeds:									
Liberation Day sponsor's commission	2,252	2,252	2,252	2,252	2,252	2,252	(38,284)	38,000	-
Candidate sponsor's commission	-	-	153	-	-	-	-	10,286	8,075
Others	-	-	1,500	-	-	-	-	4,900	3,820
Maintenance services	-	-	-	-	-	-	-	6,000	3,900
Others	2,500	-	441	-	1,716	1,454	-	17,890	46,675
Program registrations	38,000	-	-	-	28,475	-	-	75,305	64,910
Reimbursements	-	-	-	-	-	-	-	4,742	4,412
Senior Center operations	11,291	-	20,796	-	-	5,919	-	82,080	-
Ticket sales	-	3,680	-	-	-	-	-	40,750	37,411
Unclassified	850	-	-	313	1,175	475	-	8,460	-
Total deposits	55,293	17,653	40,230	8,815	45,568	24,503	(53,184)	668,003	569,338
Disbursements:									
Bank charges	-	-	-	-	365	24	-	1,781	364
Civil weddings	450	-	-	-	-	-	(9,900)	-	-
Communications	-	-	-	-	-	-	-	419	657
Community events	-	-	-	-	-	-	-	10,363	6,455
Community programs	5,331	-	-	-	23,060	-	-	44,616	56,455
Community projects	-	-	4,971	-	-	-	-	36,382	128,554
Concession refund	-	-	-	-	-	-	-	1,500	-
Contractual services	22,472	-	4,911	-	-	2,250	-	32,178	47,740
Donations	100	711	-	-	1,472	-	-	23,719	18,198
Equipment	998	-	469	-	6,394	-	-	18,324	30,264
Facility use refunds	-	-	450	-	-	-	-	450	-
Fiesta expenses	-	9,768	-	5,300	400	6,134	-	99,978	128,834
Flea market expenses	-	-	-	-	-	-	-	17,281	33,053
Food	9,167	620	2,035	-	694	-	-	33,913	26,829
Fuel	-	-	-	-	-	-	-	100	-
Grants:									
Municipalities	-	-	-	-	-	-	(5,000)	-	-
Liberation Day Committee Fund	-	-	-	-	-	-	-	-	20,000
Others - GVB branding initiatives	-	-	-	-	-	-	-	-	4,000
Humanitarian assistance	2,750	-	-	-	-	100	-	22,179	25,868
Liberation Day commission net proceeds share:									
Municipalities	-	-	-	-	-	-	(38,284)	-	-
Nonprofit organizations	-	-	-	-	-	-	-	4,504	-
Liberation Day expenses	-	1,000	-	-	-	-	-	3,978	5,303
Office events	-	-	-	-	900	-	-	16,310	22,560
Office expenses	-	-	-	-	-	-	-	-	23,015
Others	2,500	400	1,250	-	1,950	500	-	23,572	82,555
Prizes	-	-	-	-	-	-	-	2,600	214
Reimbursements	-	-	-	-	-	-	-	2,085	670
Rental	-	-	-	-	-	-	-	-	3,661
Repairs and maintenance	548	-	-	-	1,336	-	-	31,569	26,359
Salaries and wages	-	-	2,108	-	-	-	-	2,108	1,200
Senior Center operations expenses	3,989	-	8,490	-	-	5,919	-	38,387	-
Sponsorships	1,525	1,410	3,255	-	300	-	-	49,362	44,930
Sports activities	-	-	-	-	-	-	-	-	17,015
Supplies and materials	2,361	490	1,012	598	4,153	2,022	-	30,410	25,034
Travel	-	-	-	-	2,091	-	-	2,837	485
Unclassified	-	-	-	2,900	-	4,200	-	33,567	-
Utilities	-	-	-	-	-	-	-	317	1,461
Total disbursements	52,191	14,399	28,951	8,798	43,115	21,149	(53,184)	584,789	781,733
Excess (deficiency) of deposits over (under) disbursements	3,102	3,254	11,279	17	2,453	3,354	-	83,214	(212,395)
Cash at beginning of year	138	1,576	704	15	19,275	-	-	141,983	354,378
Cash at end of year	\$ 3,240	\$ 4,830	\$ 11,983	\$ 32	\$ 21,728	\$ 3,354	\$ -	\$ 225,197	\$ 141,983

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MCOG REVOLVING FUND**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Liberation Day proceeds	\$ 38,000	\$ 3,820
Dues	9,960	10,844
Civil weddings	8,200	2,000
Donations	5,000	-
Contributions	4,221	4,799
Fundraising	800	4,543
Grants:		
DYA - Summer camp assistance	-	47,047
DYA - Liberation day	-	34,000
Others	544	100
	<u>66,725</u>	<u>107,153</u>
Total deposits		
Disbursements:		
Liberation day commission net proceeds share:		
Municipalities	38,284	-
Non-profit organizations	4,504	-
MCOG events	15,400	15,590
Food	9,255	6,688
Civil weddings	8,450	2,100
Donations	7,000	12,099
Grants:		
Municipalities	5,000	-
DYA - Liberation Day	-	20,000
DYA - Summer Camp assistance:		
Dededo Mayor's office	-	17,896
Sinajana Mayor's office	-	15,000
Agat Mayor's office	-	14,151
GVB - Branding initiatives	-	8,000
Sponsorships	4,625	15,194
Bank fees	978	-
Senior Center operations expenses	560	-
Community projects	-	4,408
Humanitarian assistance	-	773
Others	1,543	4,926
	<u>95,599</u>	<u>136,825</u>
Total disbursements		
Deficiency of deposits under disbursements	(28,874)	(29,672)
Cash at beginning of year	<u>48,724</u>	<u>78,396</u>
Cash at end of year	<u>\$ 19,850</u>	<u>\$ 48,724</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF AGAT**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Fiesta - Mango Festival:		
Concessions	\$ 18,610	\$ 22,220
Sponsorships	3,000	-
Ticket sales	6,274	-
Others	4,131	-
Grants:		
GVB - Mango festival	7,500	20,000
DYA - Summer camp assistance	5,628	14,151
GVB - Back to Sumay	-	5,000
Flea and night markets	11,017	12,201
Liberation Day proceeds:		
Candidate sponsor's commission	5,571	5,863
Liberation Day net proceeds share	2,252	-
Prizes	400	-
Fundraising	3,612	-
Facility use	2,850	1,000
Donations	1,900	3,703
Civil weddings	1,050	250
Program registrations	2,050	4,130
Others	4	820
Unclassified	5,647	-
Total deposits	<u>81,496</u>	<u>89,338</u>
Disbursements:		
Fiesta expenses:		
Entertainment and sound system	6,475	5,700
Prizes	5,375	6,600
Supplies and materials	4,675	12,929
Candidate commission	3,683	3,329
Advertising and promotions	2,960	3,600
Others	2,159	7,771
Community projects	6,259	930
Sponsorships	2,480	3,771
Community programs	2,843	9,273
Supplies and materials	2,224	465
Repairs and maintenance	2,029	3,312
Humanitarian assistance	2,000	3,400
Community events	1,443	-
Food	1,276	55
Donations	300	692
Equipment	100	150
Bank charges	103	15
Contractual services	-	1,450
Liberation day expenses	-	1,338
Others	6,495	25,024
Unclassified	22,617	-
Total disbursements	<u>75,496</u>	<u>89,804</u>
Excess (deficiency) of deposits over (under) disbursements	6,000	(466)
Cash at beginning of year	<u>5,035</u>	<u>5,501</u>
Cash at end of year	<u>\$ 11,035</u>	<u>\$ 5,035</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF ASAN-MAINA**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Liberation Day net proceeds share	\$ 2,252	\$ -
Facility use	800	-
Donations	-	2,000
Others	990	132
Total deposits	<u>4,042</u>	<u>2,132</u>
Disbursements:		
Supplies and materials	-	2,240
Community projects	-	400
Sponsorships	-	200
Bank charges	-	36
Others	-	205
Unclassified	3,463	-
Total disbursements	<u>3,463</u>	<u>3,081</u>
Excess (deficiency) of deposits over (under) disbursements	579	(949)
Cash at beginning of year	<u>980</u>	<u>1,929</u>
Cash at end of year	<u>\$ 1,559</u>	<u>\$ 980</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF BARRIGADA**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Fiesta concessions	\$ 12,000	\$ 5,212
Donations	3,600	1,200
Liberation Day net proceeds share	2,252	-
Commission	634	1,085
Civil weddings	600	-
Others	1,298	233
Total deposits	20,384	7,730
Disbursements:		
Equipment	2,327	2,247
Community projects	753	70
Travel	746	285
Liberation Day expenses	634	269
Food	630	217
Supplies and materials	554	812
Fiesta expenses	125	1,456
Repairs and maintenance	78	918
Office events	10	-
Sponsorships	-	220
Others	1,021	559
Total disbursements	6,878	7,053
Excess of deposits over disbursements	13,506	677
Cash at beginning of year	6,239	5,562
Cash at end of year	\$ 19,745	\$ 6,239

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF CHALAN PAGO - ORDOT**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Fundraising - Liberation Queen candidate	\$ 10,335	\$ -
Program registrations	6,780	11,105
Liberation Day proceeds - Commission	2,252	-
Civil weddings	1,600	-
Facility use	1,250	750
Donations	150	50
Total deposits	22,367	11,905
Disbursements:		
Sponsorships	12,695	-
Community programs	3,920	7,120
Community events	2,996	184
Reimbursements	150	-
Donations	50	1,050
Others	1,000	2,606
Total disbursements	20,811	10,960
Excess of deposits over disbursements	1,556	945
Cash at beginning of year	3,985	3,040
Cash at end of year	\$ 5,541	\$ 3,985

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF DEDEDO**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Flea markets	\$ 110,460	\$ 106,275
Senior Center operations	30,522	-
Facility use	14,794	13,700
Grants:		
DYA - Summer Camp assistance	10,000	17,896
Others	3,507	-
Liberation Day proceeds:		
Liberation Day net proceeds share	2,252	-
Candidate sponsor's commission	1,836	-
Civil weddings	1,400	1,000
Fiesta concessions	-	849
Donations	-	100
Program registrations	-	4,275
Others	1,495	35
Total deposits	<u>176,266</u>	<u>144,130</u>
Disbursements:		
Repairs and maintenance	21,254	7,255
Sponsorships	17,966	13,798
Community projects	17,250	97,276
Flea market expenses	16,331	27,678
Senior Center operations expenses	11,095	-
Humanitarian assistance	9,900	15,200
Donations	9,490	246
Food	6,734	3,204
Supplies and materials	5,312	2,266
Equipment	3,472	22,160
Contractual services	2,545	7,530
Liberation Day expenses	654	2,596
Bank charges	36	36
Sports activities	-	17,015
Community programs	-	12,160
Fiesta expenses	-	300
Office expenses	-	23,015
Community events	-	5,139
Rental	-	3,661
Others	3,329	18,429
Total disbursements	<u>125,368</u>	<u>278,964</u>
Excess (deficiency) of deposits over (under) disbursements	50,898	(134,834)
Cash at beginning of year	<u>7,308</u>	<u>142,142</u>
Cash at end of year	<u>\$ 58,206</u>	<u>\$ 7,308</u>

See accompanying independent auditors' report. 12

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF HAGATNA**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Liberation Day net proceeds share	\$ 2,252	\$ -
Civil weddings	100	
Facility use	-	768
Total deposits	<u>2,352</u>	<u>768</u>
Disbursements:		
Bank charges	116	36
Community projects	-	10,667
Total disbursements	<u>116</u>	<u>10,703</u>
Excess (deficiency) of deposits over (under) disbursements	2,236	(9,935)
Cash at beginning of year	<u>9,914</u>	<u>19,849</u>
Cash at end of year	<u>\$ 12,150</u>	<u>\$ 9,914</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF INARAJAN**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Senior Center operations: Bingo	\$ 7,561	\$ -
Reimbursements	4,742	4,412
Donations	3,600	100
Liberation Day proceeds: Commission	2,252	-
Fiesta concessions	1,530	1,800
Fundraisings	476	4,077
Grants:		
GVB - Fiesta	-	3,750
Others	-	2,000
Others	767	697
Total deposits	20,928	16,836
Disbursements:		
Fiesta expenses	6,705	4,651
Senior Center operations expenses	4,346	-
Supplies and materials	4,262	-
Community programs	2,920	5,088
Sponsorships	2,096	1,700
Humanitarian assistance	554	1,181
Donations	500	-
Equipment	290	-
Bank charges	36	124
Community events	-	838
Others	110	2,617
Total disbursements	21,819	16,199
(Deficiency) excess of deposits (under) over disbursements	(891)	637
Cash at beginning of year	5,934	5,297
Cash at end of year	\$ 5,043	\$ 5,934

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF MANGILAO**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Flea and night markets	\$ 12,743	\$ 6,178
Grants: GVB - Fiesta	5,000	5,000
Liberation Day proceeds:		
Liberation Day net proceeds share	2,252	-
Prizes - Float Contest	1,000	-
Facility use	1,900	-
Civil weddings	1,800	300
Fundraising	1,784	-
Donations	300	350
Fiesta concessions	300	-
Others	68	13,197
	<u>27,147</u>	<u>25,025</u>
Total deposits		
Disbursements:		
Fiesta expenses	5,180	7,715
Community projects	5,000	5,850
Repairs and maintenance	3,929	600
Food	2,575	1,140
Supplies and materials	2,373	3,348
Humanitarian assistance	2,211	500
Equipment	2,089	1,250
Concession refunds	1,500	-
Civil weddings	1,000	-
Flea market expenses	950	5,375
Liberation Day expenses	627	100
Sponsorships	580	2,060
Communication	-	657
Utilities	-	409
Prizes	-	214
Office events	-	1,970
Others	-	1,888
	<u>28,014</u>	<u>33,076</u>
Total disbursements		
Deficiency of deposits under disbursements	(867)	(8,051)
Cash at beginning of year	<u>12,033</u>	<u>20,084</u>
Cash at end of year	<u>\$ 11,166</u>	<u>\$ 12,033</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF MERIZO**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Ticket sales	\$ 26,538	\$ 21,690
Grants:		
GVB Fiestan Tasi	5,000	5,000
GVB Gupot Chamorro	5,000	5,000
Maintenance services	6,000	3,900
Fundraising	3,812	4,503
Donations	3,500	-
Fiesta concessions	3,422	7,957
Liberation Day net proceeds share	2,252	-
Civil weddings	-	50
Others	4,644	5,678
	<u>60,168</u>	<u>53,778</u>
Total deposits		
Disbursements:		
Fiesta expenses:		
Prizes	15,500	16,900
Others	5,397	3,326
Candidate commission	4,645	4,498
Food	3,828	5,749
Entertainment	3,400	13,205
Supplies and materials	2,365	3,423
Community programs	6,054	492
Supplies and materials	4,090	2,264
Humanitarian assistance	3,121	2,100
Donations	1,950	2,125
Community projects	395	2,194
Utilities	317	581
Repairs and maintenance	255	-
Food	-	4,373
Sponsorships	-	1,162
Equipment	-	748
Others	-	410
	<u>51,317</u>	<u>63,550</u>
Total disbursements		
Excess (deficiency) of deposits over (under) disbursements	8,851	(9,772)
Cash at beginning of year	<u>14,368</u>	<u>24,140</u>
Cash at end of year	<u>\$ 23,219</u>	<u>\$ 14,368</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF MONGMONG-TOTO-MAITE**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Others	\$ 456	\$ 486
Disbursements:		
Donations	456	486
Excess of deposits over disbursements	-	-
Cash at beginning of year	-	-
Cash at end of year	\$ -	\$ -

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF PITI**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Donations	\$ 2,900	\$ 2,400
Liberation Day proceeds - Commission	2,252	-
Ticket sales	197	451
Facility use	-	50
Others	71	3,804
Total deposits	5,420	6,705
Disbursements:		
Community events	2,669	-
Repairs and maintenance	759	-
Donations	500	-
Fiesta expenses	128	-
Humanitarian assistance	48	-
Bank charges	15	-
Contractual services	-	2,000
Community programs	-	700
Food	-	401
Supplies and materials	-	111
Others	-	495
Total disbursements	4,119	3,707
Excess of deposits over disbursements	1,301	2,998
Cash at beginning of year	4,006	1,008
Cash at end of year	\$ 5,307	\$ 4,006

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF SANTA RITA**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Fundraising:		
Mayor's bingo fundraisers	\$ 7,932	\$ -
Little Miss Santa Rita	5,280	-
Senior Center operations:		
Manamku bingo	3,453	-
Bingo donations	2,538	-
Grants:		
GVB - Fiesta	5,000	5,000
GVB - Back to Sumay	3,000	-
Liberation Day proceeds:		
Ticket sales commission	2,726	2,212
Commission	2,252	-
Prize - float competition	2,000	-
Fiesta concessions - Cockfight proceeds	4,550	6,200
Facility use	750	670
Civil weddings	250	100
Donations	201	2,450
Program registrations	-	2,300
Others	1,442	1,370
	<u>41,374</u>	<u>20,302</u>
Total deposits		
Disbursements:		
Fiesta expenses	5,776	7,076
Senior Center operations expenses	3,988	-
Community events - Back to Sumay Day	3,255	-
Prizes - Little Miss Santa Rita	2,600	-
Sponsorships	2,430	280
Equipment	2,185	1,523
Reimbursements	1,935	670
Community projects	1,754	3,449
Humanitarian assistance	1,495	-
Repairs and maintenance	1,381	1,328
Donations	1,190	200
Liberation Day expenses	1,063	-
Supplies and materials	959	1,596
Food	927	513
Community programs	488	-
Communication	419	-
Bank charges	108	-
Fuel	100	-
Others	3,474	5,906
Unclassified	387	-
	<u>35,914</u>	<u>22,541</u>
Total disbursements		
Excess (deficiency) of deposits over (under) disbursements	5,460	(2,239)
Cash at beginning of year	<u>1,749</u>	<u>3,988</u>
Cash at end of year	<u>\$ 7,209</u>	<u>\$ 1,749</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF SINAJANA**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Program registrations	\$ 38,000	\$ 28,000
Senior Center operations - Bingo	11,291	-
Liberation Day net proceeds share	2,252	-
Civil weddings	400	-
Grants - DYA summer camp assistance	-	15,000
Facility use	-	3,000
Others	2,500	308
Unclassified	850	-
	<u>55,293</u>	<u>46,308</u>
Disbursements:		
Contractual services	22,472	27,350
Food	9,167	4,618
Community programs	5,331	2,475
Senior Center operations expenses	3,989	-
Humanitarian assistance	2,750	860
Supplies and materials	2,361	5,186
Sponsorships	1,525	3,427
Equipment	998	600
Repairs and maintenance	548	665
Civil weddings	450	-
Donations	100	20
Others	2,500	969
	<u>52,191</u>	<u>46,170</u>
Excess of deposits over disbursements	3,102	138
Cash at beginning of year	<u>138</u>	<u>-</u>
Cash at end of year	<u>\$ 3,240</u>	<u>\$ 138</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF TALOFOFO**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
Deposits:		
Donations	\$ 6,531	\$ -
Fiesta concessions	5,140	1,050
Ticket sales	3,680	15,270
Liberation Day net proceeds share	2,252	-
Facility use	20	-
Others	30	8,790
Total deposits	<u>17,653</u>	<u>25,110</u>
Disbursements:		
Banana festival expenses:		
Prizes	3,650	-
Entertainment	2,750	-
Commission	1,341	7,916
Others	2,027	12,690
Sponsorships	1,410	-
Liberation Day expenses	1,000	1,000
Donations	711	830
Food	620	892
Supplies and materials	490	-
Community projects	-	800
Contractual services	-	520
Humanitarian assistance	-	354
Community events	-	294
Others	400	3,047
Total disbursements	<u>14,399</u>	<u>28,343</u>
Excess (deficiency) of deposits over (under) disbursements	3,254	(3,233)
Cash at beginning of year	<u>1,576</u>	<u>4,809</u>
Cash at end of year	<u>\$ 4,830</u>	<u>\$ 1,576</u>

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF TAMUNING-TUMON-HARMON**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Senior Center operations	\$ 20,796	\$ -
Grants - GVB	5,000	4,000
Donations	5,238	-
Liberation Day proceeds:		
Liberation Day net proceeds share	2,252	-
Prizes	1,500	-
Candidate sponsor's commission	153	-
Facility use	2,550	-
Civil weddings	2,300	-
Others	441	6,440
	40,230	10,440
Disbursements:		
Senior Center operations expenses	8,490	-
Community projects	4,971	2,010
Contractual services	4,911	2,315
Sponsorships	3,255	988
Repairs and maintenance	2,108	4,699
Food	2,035	3,486
Supplies and materials	1,012	1,080
Equipment	469	-
Facility use refunds	450	-
Utilities	-	471
Travel	-	200
Donations	-	100
Others	1,250	658
	28,951	16,007
Excess (deficiency) of deposits over (under) disbursements	11,279	(5,567)
Cash at beginning of year	704	6,271
Cash at end of year	\$ 11,983	\$ 704

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF UMATAAC**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Grants:		
GVB - Discovery Day 2012	\$ 5,000	\$ -
GVB - Discovery Day 2011	1,250	3,750
Liberation Day net proceeds share	2,252	-
Fiesta concessions	-	6,211
Fundraising	-	4,000
Others	-	1,500
Unclassified	313	-
Total deposits	8,815	15,461
Disbursements:		
Fiesta expenses - entertainment	5,300	-
Supplies and materials	598	-
Contractual services	-	6,575
Sponsorships	-	250
Others	-	9,336
Unclassified	2,900	-
Total disbursements	8,798	16,161
Excess (deficiency) of deposits over (under) disbursements	17	(700)
Cash at beginning of year	15	715
Cash at end of year	\$ 32	\$ 15

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF YIGO**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Donations	\$ 11,950	\$ 19,883
Program registrations	28,475	15,100
Liberation Day net proceeds share	2,252	-
Civil weddings	-	700
Commission	-	110
Others	1,716	2,385
Unclassified	1,175	-
Total deposits	45,568	38,178
Disbursements:		
Community programs and events	23,060	19,147
Equipment	6,394	146
Supplies and materials	4,153	5,666
Travel	2,091	-
Donations	1,472	350
Repairs and maintenance	1,336	2,225
Office events	900	5,000
Food	694	1,242
Fiesta expenses	400	-
Bank charges	365	-
Sponsorships	300	1,880
Humanitarian assistance	-	1,500
Salaries and wages	-	1,200
Community projects	-	500
Others	1,950	5,480
Total disbursements	43,115	44,336
Excess (deficiency) of deposits over (under) disbursements	2,453	(6,158)
Cash at beginning of year	19,275	25,433
Cash at end of year	\$ 21,728	\$ 19,275

See accompanying independent auditors' report.

**MAYORS' COUNCIL OF GUAM NON-APPROPRIATED FUNDS
MUNICIPALITY OF YONA**

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash
Years Ended September 30, 2012 and 2011

	2012	2011
Deposits:		
Grants:		
MCOG - Cultural Festival	\$ 5,000	\$ -
Guam Island Fair - Manenggon Memorial Mass	2,000	-
GVB - Manenggon Memorial Mass	1,000	-
Senior Center operations	5,919	-
Fiesta proceeds:		
Ticket sales	3,220	-
Concessions	370	-
Liberation Day net proceeds share	2,252	-
Fundraising	1,443	-
Donations	1,020	-
Facility use	300	-
Civil weddings	50	-
Others	1,454	700
Unclassified	475	-
	24,503	700
Total deposits		
Disbursements:		
Senior Center operations expenses	5,919	-
Festival expenses:		
Entertainment	3,500	-
Prizes	1,500	-
Commission	591	-
Supplies	543	-
Contractual services	2,250	-
Supplies and materials	2,022	-
Humanitarian assistance	100	-
Bank charges	24	117
Repairs and maintenance	-	5,357
Equipment	-	1,440
Others	500	-
Unclassified	4,200	-
	21,149	6,914
Total disbursements		
Excess (deficiency) of deposits over (under) disbursements	3,354	(6,214)
Cash at beginning of year	-	6,214
Cash at end of year	\$ 3,354	\$ -

See accompanying independent auditors' report.