

**MAYORS' COUNCIL OF GUAM**

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**FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITORS' REPORT**

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**YEARS ENDED SEPTEMBER 30, 2016 AND 2015**

## **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, 2016 and 2015, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1 to the financial statements; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash deposits and disbursements and changes in cash of the Mayors' Council of Guam for the years ended September 30, 2016 and 2015 on the basis of accounting described in Note 1 to the financial statements.

### ***Basis of Accounting***

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

### ***Emphasis of Matter***

#### *Reporting Entity*

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

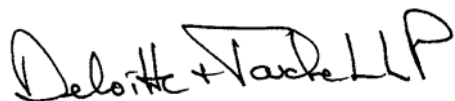
### ***Other Matters***

#### *Financial Information*

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary combining statements of cash deposits and disbursements and changes in cash on pages 7 through 11 and the supplementary statements of cash deposits and disbursements and changes in cash on pages 12 through 30 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 24, 2017, 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.



April 24, 2017

**MAYORS' COUNCIL OF GUAM**

Statements of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016	2015
Deposits:		
Senior Center operations - bingo and fundraising	\$ 358,132	\$ 353,049
Host Community Premium	327,342	286,180
Grants	245,875	53,500
Fundraising	158,186	144,561
Flea and night markets	132,199	150,792
Liberation Day proceeds	124,648	11,392
Fiesta proceeds	119,969	75,437
Donations	101,515	105,550
Others	77,235	94,981
Program registrations	52,370	47,820
Sponsorships	18,934	11,894
Unclassified	-	5,399
Total deposits	1,716,405	1,340,555
Disbursements:		
Supplies and materials	231,317	206,311
Food and catering	208,169	217,800
Community projects and construction	192,584	160,286
Prizes and awards	157,475	93,904
Fiestas	143,580	105,755
Liberation Day	105,195	17,128
Equipment, parts, rental and furnitures	91,816	103,572
Sponsorships	78,426	61,624
Community and MCOG events	64,331	28,586
Repairs and maintenance	44,089	39,219
Humanitarian assistance	40,305	34,616
Stipend fee and per diem	35,750	38,114
Grants distribution	31,583	-
Donations	24,530	24,814
Taxes, licenses and permit	19,889	14,975
Transportation, travel and accomodation	15,013	52,011
Flea market	12,376	11,479
Contractual services	9,390	15,714
Uniforms	5,290	22,525
Bonus and incentives	4,500	7,078
Community programs	4,295	8,984
Others	46,683	47,281
Unclassified	-	498
Total disbursements	1,566,586	1,312,274
Excess of deposits over disbursements	149,819	28,281
Cash at beginning of year	767,263	738,982
Cash at end of year	\$ 917,082	\$ 767,263

See accompanying notes to financial statements.

## MAYORS' COUNCIL OF GUAM

Notes to Financial Statements  
Years Ended September 30, 2016 and 2015

### (1) Summary of Significant Accounting Policies

#### Organization

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

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

In February 2012, the MCOG entered into a Memorandum of Understanding (MOU) with the Government of Guam Department of Public Health and Social Services, Division of Senior Citizens for the MCOG to manage and operate the Senior Center Operations Program. As of September 30, 2016 and 2015, 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/Talafofo Senior Centers.

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

#### Basis of Accounting

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

#### Cash

The MCOG considers cash to represent cash in banks. At September 30, 2016 and 2015, the carrying amount of the MCOG's cash balances were \$917,082 and \$767,263, respectively, and the corresponding bank balances were \$929,375 and \$789,241, respectively, which are maintained in a financial institution subject to Federal Deposit Insurance Corporation (FDIC) insurance. As of September 30, 2016 and 2015, bank deposits in the amount of \$701,575 and \$623,328, respectively, were FDIC insured.

**MAYORS' COUNCIL OF GUAM**

Notes to Financial Statements  
Years Ended September 30, 2016 and 2015

(1) Summary of Significant Accounting Policies, Continued

Cash, Continued

As of September 30, 2016 and 2015, \$106,241 and \$109,011, respectively, in cash is restricted for Senior Center operations and related activities.

Reclassifications

Certain 2015 balances have been reclassified to conform to the 2016 financial statement presentation.

Subsequent Events

The MCOG has considered subsequent events through April 24, 2017, the date on which the financial statements are available to be issued. The MCOG has not identified any subsequent events that required adjustment to or disclosure in the financial statements as of September 30, 2016.

(2) Grant Support

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

The following information summarizes the MCOG's grant activity for villages fiestas/festivals during the years ended September 30, 2016 and 2015:

<u>Source</u>	<u>2016</u>	<u>2015</u>
GVB	\$ 226,875	\$ 46,500
Humatak Foundation	16,000	-
GLHS	3,000	-
GPT	-	5,000
GIF	-	<u>2,000</u>
	\$ <u>245,875</u>	\$ <u>53,500</u>

(3) Commitments

In 2016, MCOG received a \$200,000 GVB grant which was distributed to all villages. The rules of the grant state that the fund shall be used for the improvement, refurbishment, restoration, repair, and/or maintenance of one park or attraction per village, including village murals. It also states that funds cannot be spent on consumables for hosting such as food, drink related items, paper products, entertainment, travel, logistics and the like. Upon completion of the listed project, all remaining unspent funds shall be spent according to these rules and regulations until exhausted.

**MAYORS' COUNCIL OF GUAM**

Notes to Financial Statements  
Years Ended September 30, 2016 and 2015

(3) Commitments, continued

The following villages have committed to allocate an amount equal to unused grant proceeds from fiscal year 2017 Non-Appropriated Funds to comply with the underlying grant purposes:

<u>Village</u>	<u>2016</u>
Agat	\$ 1,667
Barrigada	3,897
Dededo	5,813
Hagatna	4,213
Inarajan	144
Santa Rita	526
Sinajana	5,901
Talofof	4,285
Umatac	2,007
Yigo	<u>7,954</u>
	\$ <u>36,407</u>

**MAYORS' COUNCIL OF GUAM**

Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash  
Year Ended September 30, 2016

	Non- Appropriated Funds	Senior Center Operations Program	Total
<b>Deposits:</b>			
Senior Center operations - bingo and fundraising	\$ -	\$ 358,132	\$ 358,132
Host Community Premium	327,342	-	327,342
Grants	245,875	-	245,875
Fundraising	158,186	-	158,186
Flea and night markets	132,199	-	132,199
Liberation Day proceeds	124,648	-	124,648
Fiesta proceeds	119,969	-	119,969
Donations	101,515	-	101,515
Program registrations	52,370	-	52,370
Sponsorships	18,934	-	18,934
Others	68,279	8,956	77,235
<b>Total deposits</b>	<b>1,349,317</b>	<b>367,088</b>	<b>1,716,405</b>
<b>Disbursements:</b>			
Supplies and materials	112,357	118,960	231,317
Food and catering	136,977	71,192	208,169
Community projects	192,584	-	192,584
Prizes and awards	53,896	103,579	157,475
Fiestas	143,580	-	143,580
Liberation Day	105,195	-	105,195
Equipment, parts, rental and furnitures	79,683	12,133	91,816
Sponsorships	78,426	-	78,426
Community and MCOG events	61,614	2,717	64,331
Repairs and maintenance	35,877	8,212	44,089
Humanitarian assistance	35,947	4,358	40,305
Stipend fee and per diem	35,750	-	35,750
Grants distribution	31,583	-	31,583
Donations	22,882	1,648	24,530
Taxes, licenses and permit	13,847	6,042	19,889
Transportation, travel and accomodation	1,206	13,807	15,013
Flea market	12,376	-	12,376
Contractual services	4,077	5,313	9,390
Uniforms	3,621	1,669	5,290
Bonus and incentives	4,500	-	4,500
Community programs	4,295	-	4,295
Others	40,787	5,896	46,683
<b>Total disbursements</b>	<b>1,211,060</b>	<b>355,526</b>	<b>1,566,586</b>
Excess (deficiency) of deposits over (under) disbursements	138,257	11,562	149,819
Cash transfers	14,332	(14,332)	-
Cash at beginning of year	658,252	109,011	767,263
Cash at end of year	\$ 810,841	\$ 106,241	\$ 917,082

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, 2016**

	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	
Deposits:																							
Civil weddings	\$ 4,250	\$ -	\$ 1,050	\$ 150	\$ 850	\$ 700	\$ 2,200	\$ -	\$ -	\$ 1,700	\$ -	\$ -	\$ -	\$ 250	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,200
Christmas collections	16,225	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,225
Donations	-	-	9,648	3,370	2,470	1,525	7,500	230	3,550	350	44,438	-	600	4,303	3,830	334	-	690	17,473	1,204	-	101,515	
Dues	17,505	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,505
Fiesta proceeds:																							
Concessions	-	-	5,900	451	10,000	-	-	-	2,800	3,065	1,566	-	-	-	-	3,055	-	8,481	-	-	-	-	35,318
Sponsorships	-	-	37,118	-	-	-	-	-	-	-	-	-	-	-	-	1,300	-	-	-	-	-	-	38,418
Ticket sales	-	-	1,675	-	-	-	-	-	-	1,430	19,026	-	-	-	-	-	-	14,015	-	-	-	-	36,146
Others	-	-	5,091	-	-	-	-	-	-	225	4,771	-	-	-	-	-	-	-	-	-	-	-	10,087
Flea and night markets	-	-	7,410	-	-	-	108,220	-	-	12,925	-	-	-	-	-	-	-	-	3,644	-	-	-	132,199
Fundraising	-	-	11,935	2,703	-	102	11,126	-	851	-	-	-	-	37,854	91,792	-	-	898	925	-	-	-	158,186
Grants:																							
GVB	200,000	-	20,526	10,526	10,526	10,526	10,527	10,526	10,526	12,401	15,526	-	10,526	13,026	15,526	13,026	-	10,526	10,526	10,526	(168,417)	226,875	
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	16,000	1,000	1,000	-	-	19,000
Host Community Premium	-	-	-	-	-	163,671	-	-	163,671	-	-	-	-	-	-	-	-	-	-	-	-	-	327,342
Humanitarian assistance loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	-	-	-	-	-	-	-	-	1,200
Liberation Day proceeds:																							
Donations	-	-	-	1,300	-	-	2,000	-	-	-	-	-	-	3,479	-	-	-	-	-	-	-	-	6,779
Others	-	-	2,115	-	966	-	-	-	-	-	-	-	-	-	225	-	-	-	-	-	-	-	3,306
Prizes	-	-	-	500	-	-	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	2,000
Ticket sales	108,654	-	-	-	595	638	-	-	1,494	-	-	-	-	1,182	-	-	-	-	-	-	-	-	112,563
Maintenance services	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Others	-	-	1,276	286	191	540	2,110	-	396	450	-	761	-	450	103	-	-	-	280	-	-	-	6,843
Program registrations	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	50,370	-	-	-	-	-	-	-	52,370
Reimbursements and refunds	-	-	-	-	-	-	2,366	-	-	-	3,200	-	-	1,674	-	-	-	-	-	-	-	-	7,240
Senior Center operations	-	-	3,066	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,066
Sponsorships	-	-	13,444	-	-	-	-	-	-	-	-	-	-	-	5,490	-	-	-	-	-	-	-	18,934
<b>Total deposits</b>	<b>346,634</b>	<b>-</b>	<b>122,254</b>	<b>19,286</b>	<b>25,598</b>	<b>177,702</b>	<b>146,049</b>	<b>10,756</b>	<b>183,288</b>	<b>32,546</b>	<b>93,527</b>	<b>761</b>	<b>11,126</b>	<b>65,918</b>	<b>167,386</b>	<b>17,715</b>	<b>-</b>	<b>50,610</b>	<b>33,848</b>	<b>12,730</b>	<b>(168,417)</b>	<b>1,349,317</b>	

See Accompanying Independent Auditors' Report.

MAYORS' COUNCIL OF GUAM

NON-APPROPRIATED FUNDS

Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash, Continued  
Year Ended September 30, 2016

	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
Disbursements:																						
Bank charges	-	-	514	156	-	-	264	181	224	266	354	-	-	-	131	167	-	225	418	36	-	2,936
Civil weddings	7,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,400
Bonus and incentives	-	-	-	-	-	-	-	-	4,200	300	-	-	-	-	-	-	-	-	-	-	-	4,500
Community and employee events	-	-	10,587	1,781	2,143	925	6,585	-	3,385	1,713	-	-	432	8,867	-	-	-	1,974	3,650	-	-	42,042
Community programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,295	-	-	-	-	-	-	4,295
Community projects and construction	-	-	10,159	11,026	6,629	35,419	4,714	-	56,355	15,740	11,357	-	10,526	10,000	-	-	-	8,519	1,543	10,597	-	192,584
Contractual services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,677	-	-	-	-	400	-	4,077
Donations	-	-	2,988	275	1,500	-	6,407	-	2,604	900	1,220	761	-	5,808	-	300	-	-	119	-	-	22,882
Equipment and parts	-	-	3,402	-	2,139	-	18,849	6,313	19,383	4,319	283	-	248	3,669	7,882	5,200	-	-	2,271	-	-	73,958
Equipment rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,121	-	-	-	604	-	5,725
Facility use refunds	-	-	2,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,240
Fiestas:																						
Advertising and promotions	-	-	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250
Candidate commission	-	-	5,855	-	-	-	-	-	-	392	5,735	-	-	-	-	-	-	6,783	-	-	-	18,765
Entertainment and sound system	-	-	7,550	-	-	-	-	-	-	450	8,100	-	-	-	-	3,050	-	14,250	3,535	-	-	36,935
Food and catering	-	-	-	-	-	-	-	-	-	155	2,615	-	-	-	-	-	-	-	-	-	-	2,770
Contractual services	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
Others	-	-	9,696	-	-	-	-	-	-	500	6,635	-	-	-	-	1,295	-	1,726	2,136	-	-	21,988
Prizes	-	-	6,655	-	-	-	-	-	-	2,289	19,025	-	-	-	-	-	-	5,700	-	-	-	33,669
Supplies and materials	-	-	17,159	-	-	-	-	-	-	708	2,229	-	-	-	-	-	-	5,107	-	-	-	25,203
Flea market	-	-	-	-	-	-	12,376	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,376
Food and catering	8,241	-	12,511	1,689	4,601	12,573	16,577	-	9,119	4,176	10,586	-	-	2,387	50,012	297	-	-	3,758	450	-	136,977
Fundraising expenses	-	-	-	1,774	-	-	-	-	-	-	-	-	-	-	-	-	-	3,572	-	-	-	5,346
Grants distribution	200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(168,417)	31,583
Humanitarian assistance	950	-	2,443	-	-	-	12,200	-	9,200	-	1,000	-	-	5,545	3,259	1,350	-	-	-	-	-	35,947
Liberation Day expenses:																						
Contractual services	15,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,800
Coronation	14,414	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,414
Food	2,624	-	881	28	-	-	-	-	-	-	-	-	-	2,068	-	-	-	-	-	-	-	5,601
Net proceeds share	19,547	-	-	-	-	-	-	-	-	-	-	-	-	150	-	-	-	-	-	-	-	19,697
Others	-	-	1,200	1,483	2,434	-	2,150	-	-	529	-	-	-	605	-	350	-	500	150	1,000	-	10,401
Prizes	14,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,900
Supplies and materials	9,140	-	1,000	-	-	-	3,750	-	3,431	-	-	-	-	1,087	-	-	-	-	-	-	-	18,408
Travel and transportation	5,974	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,974
MCOG events	19,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,572
Others	500	-	2,477	175	410	1,513	1,306	-	3,467	321	2,148	-	-	2,073	43	85	-	350	2,589	500	-	17,957
Prizes and awards	-	-	18,225	-	-	-	-	-	19,413	-	-	-	-	13,115	3,143	-	-	-	-	-	-	53,896
Reimbursements	-	-	-	-	-	-	-	-	-	-	4,408	-	-	-	500	-	-	-	-	-	-	4,908
Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	-	468	1,188	1,544	-	16,444	-	3,701	5,907	435	-	65	2,049	1,001	2,310	-	258	507	-	-	35,877
Sponsorships	-	-	-	-	-	-	17,723	-	43,329	-	4,180	-	-	-	12,394	800	-	-	-	-	-	78,426
Stipend fee and per diem	-	-	1,525	-	-	-	2,850	-	-	-	-	-	-	-	31,375	-	-	-	-	-	-	35,750
Supplies and materials	-	-	17,674	953	4,003	3,696	17,317	-	6,666	2,362	2,900	-	-	7,697	35,520	3,264	-	-	10,206	99	-	112,357
Taxes, licenses and permit	-	-	468	-	-	-	943	-	434	1,175	-	-	-	1,773	8,844	-	-	-	210	-	-	13,847
Travel and accommodations	-	-	-	-	-	-	-	-	1,206	-	-	-	-	-	-	-	-	-	-	-	-	1,206
Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,621	-	-	-	-	-	-	3,621
<b>Total disbursements</b>	<b>319,062</b>	<b>-</b>	<b>137,927</b>	<b>20,528</b>	<b>25,403</b>	<b>54,126</b>	<b>140,455</b>	<b>6,494</b>	<b>186,117</b>	<b>44,202</b>	<b>83,210</b>	<b>761</b>	<b>11,271</b>	<b>66,893</b>	<b>165,697</b>	<b>23,589</b>	<b>-</b>	<b>48,964</b>	<b>32,096</b>	<b>12,682</b>	<b>(168,417)</b>	<b>1,211,060</b>
Excess (deficiency) of deposits over (under) disbursements	27,572	-	(15,673)	(1,242)	195	123,576	5,594	4,262	(2,829)	(11,656)	10,317	-	(145)	(975)	1,689	(5,874)	-	1,646	1,752	48	-	138,257
Cash transfers	-	-	14,332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,332
Cash at beginning of year	12,312	-	4,421	1,776	18,167	415,914	56,101	17,386	72,398	15,316	5,814	-	8,221	4,535	16,825	5,834	-	-	3,232	-	-	658,252
Cash at end of year	\$ 39,884	\$ -	\$ 3,080	\$ 534	\$ 18,362	\$ 539,490	\$ 61,695	\$ 21,648	\$ 69,569	\$ 3,660	\$ 16,131	\$ -	\$ 8,076	\$ 3,560	\$ 18,514	\$ (40)	\$ -	\$ 1,646	\$ 4,984	\$ 48	\$ -	\$ 810,841

See Accompanying Independent Auditors' Report.

MAYORS' COUNCIL OF GUAM

SENIOR CENTER OPERATIONS PROGRAM  
 Supplementary Combining Statement of Cash Deposits and Disbursements and Changes in Cash  
 Year Ended September 30, 2016

	Agana Heights	Agat	Astumbo	Dededo	Inarajan	Mangilao	Merizo	Santa Rita	Sinajana	Tamuning- Tumon- Harmon	Yigo	Yona	Total
Deposits:													
Bingo and fundraising	\$ 9,915	\$ 66,142	\$ 11,342	\$ 22,469	\$ 5,778	\$ 49,178	\$ 3,618	\$ 76,235	\$ 28,789	\$ 29,526	\$ 17,550	\$ 37,590	\$ 358,132
Others	2,167	-	-	-	76	823	-	5,597	-	293	-	-	8,956
Total deposits	<u>12,082</u>	<u>66,142</u>	<u>11,342</u>	<u>22,469</u>	<u>5,854</u>	<u>50,001</u>	<u>3,618</u>	<u>81,832</u>	<u>28,789</u>	<u>29,819</u>	<u>17,550</u>	<u>37,590</u>	<u>367,088</u>
Disbursements:													
Bank charges	-	496	36	36	36	15	36	158	-	36	36	100	985
Communications	-	-	-	-	-	-	-	-	-	892	-	631	1,523
Community events	-	200	-	-	-	2,517	-	-	-	-	-	-	2,717
Contractual services	-	-	-	-	-	-	-	-	5,013	300	-	-	5,313
Donations	-	348	-	-	-	-	-	100	1,000	-	200	-	1,648
Equipment and parts	2,280	2,142	353	1,842	-	1,607	-	1,078	-	600	1,300	931	12,133
Food and catering	2,322	12,615	669	8,346	1,798	2,606	3,829	6,579	10,562	7,790	9,933	4,143	71,192
Humanitarian assistance	355	690	-	338	-	1,100	300	900	-	-	-	675	4,358
Others	-	773	-	-	-	-	99	-	-	-	300	497	1,669
Prizes and awards	775	14,260	-	3,600	250	14,360	-	60,869	-	-	-	9,465	103,579
Repairs and maintenance	275	1,884	-	-	-	1,960	-	1,980	-	376	-	1,737	8,212
Supplies and materials	6,544	16,556	10,159	15,766	375	7,809	2,921	11,947	9,295	22,685	6,343	8,560	118,960
Taxes, licenses and permit	100	1,549	100	100	-	1,183	-	2,600	100	110	100	100	6,042
Transportation	431	640	-	-	-	-	896	-	-	556	-	807	3,330
Travel and accommodation	-	-	-	-	638	8,804	-	1,035	-	-	-	-	10,477
Uniforms	-	-	-	2,112	-	-	-	225	1,051	-	-	-	3,388
Total disbursements	<u>13,082</u>	<u>52,153</u>	<u>11,317</u>	<u>32,140</u>	<u>3,097</u>	<u>41,961</u>	<u>8,081</u>	<u>87,471</u>	<u>27,021</u>	<u>33,345</u>	<u>18,212</u>	<u>27,646</u>	<u>355,526</u>
Excess (deficiency) of deposits over (under) disbursements	(1,000)	13,989	25	(9,671)	2,757	8,040	(4,463)	(5,639)	1,768	(3,526)	(662)	9,944	11,562
Cash transfers	-	(14,332)	-	-	-	-	-	-	-	-	-	-	(14,332)
Cash at beginning of year	<u>2,667</u>	<u>21,473</u>	<u>987</u>	<u>13,314</u>	<u>3,830</u>	<u>17,203</u>	<u>7,034</u>	<u>10,082</u>	<u>9,884</u>	<u>10,181</u>	<u>5,230</u>	<u>7,126</u>	<u>109,011</u>
Cash at end of year	<u>\$ 1,667</u>	<u>\$ 21,130</u>	<u>\$ 1,012</u>	<u>\$ 3,643</u>	<u>\$ 6,587</u>	<u>\$ 25,243</u>	<u>\$ 2,571</u>	<u>\$ 4,443</u>	<u>\$ 11,652</u>	<u>\$ 6,655</u>	<u>\$ 4,568</u>	<u>\$ 17,070</u>	<u>\$ 106,241</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016	2015
Deposits:		
Grants - GVB	\$ 200,000	\$ -
Liberation Day - Raffle Sales	108,654	-
Dues	17,505	12,685
Christmas collections	16,225	15,897
Civil weddings	4,250	5,000
Total deposits	346,634	33,582
Disbursements:		
Grants distribution	200,000	-
Liberation Day:		
Net proceeds share	19,547	-
Contractual services	15,800	-
Prizes	14,900	-
Coronation	14,414	-
Supplies and materials	9,140	-
Travel and transportation	5,974	-
Food	2,624	-
MCOG events - Christmas Party	19,572	17,222
Food	8,241	6,881
Civil weddings	7,400	5,000
Humanitarian	950	-
Others	500	679
Total disbursements	319,062	29,782
Excess of deposits over disbursements	27,572	3,800
Cash at beginning of year	12,312	8,512
Cash at end of year	\$ 39,884	\$ 12,312

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Bingo	\$ -	\$ 9,915	\$ 9,915	\$ 10,091
Others	-	2,167	2,167	-
Total deposits	-	12,082	12,082	10,091
Disbursements:				
Supplies and materials	-	6,544	6,544	6,037
Food and catering	-	2,322	2,322	1,091
Equipment and parts	-	2,280	2,280	2,322
Bonus and incentive	-	775	775	-
Transportation	-	431	431	225
Humanitarian assistance	-	355	355	100
Repairs and maintenance	-	275	275	2,290
Taxes, licenses and permit	-	100	100	100
Prizes	-	-	-	80
Others	-	-	-	70
Total disbursements	-	13,082	13,082	12,315
Deficiency of deposits under disbursements	-	(1,000)	(1,000)	(2,224)
Cash at beginning of year	-	2,667	2,667	4,891
Cash at end of year	\$ -	\$ 1,667	\$ 1,667	\$ 2,667

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Senior Center operations:				
Bingo - night	\$ 3,066	\$ 35,353	\$ 38,419	\$ 26,387
Bingo - day	-	30,789	30,789	28,629
Fiesta - Mango Festival:				
Sponsorships	37,118	-	37,118	4,800
Concessions	5,900	-	5,900	7,055
Ticket sales	1,675	-	1,675	3,459
Others	5,091	-	5,091	4,795
Grants	20,526	-	20,526	12,500
Fundraising	11,935	-	11,935	6,839
Sponsorship	13,444	-	13,444	-
Donations	9,648	-	9,648	7,405
Flea and night markets	7,410	-	7,410	8,690
Liberation Day proceeds	2,115	-	2,115	2,117
Program registrations	2,000	-	2,000	-
Civil weddings	1,050	-	1,050	500
Others	1,276	-	1,276	719
Unclassified	-	-	-	999
Total deposits	<u>122,254</u>	<u>66,142</u>	<u>188,396</u>	<u>114,894</u>
<b>Disbursements:</b>				
Fiestas:				
Supplies and materials	17,159	-	17,159	6,089
Entertainment and sound system	7,550	-	7,550	8,695
Prizes	6,655	-	6,655	5,700
Candidate commission	5,855	-	5,855	-
Advertising and promotions	2,250	-	2,250	2,050
Others	9,696	-	9,696	4,468
Supplies and materials	17,674	16,556	34,230	30,149
Prizes and awards	18,225	14,260	32,485	23,239
Food and catering	12,511	12,615	25,126	17,544
Community events	10,587	200	10,787	-
Community projects	10,159	-	10,159	6,964
Equipment and parts	3,402	2,142	5,544	1,915
Donations	2,988	348	3,336	675
Humanitarian assistance	2,443	690	3,133	3,450
Liberation Day expense	3,081	-	3,081	775
Repairs and maintenance	468	1,884	2,352	488
Facility use refund	2,240	-	2,240	1,500
Taxes, licenses and permits	468	1,549	2,017	1,081
Program facilitator stipend	1,525	-	1,525	-
Bank charges	514	496	1,010	849
Transportation	-	640	640	2,001
Others	2,477	773	3,250	923
Unclassified	-	-	-	498
Total disbursements	<u>137,927</u>	<u>52,153</u>	<u>190,080</u>	<u>119,053</u>
Deficiency of deposits under disbursements	(15,673)	13,989	(1,684)	(4,159)
Cash transfers	14,332	(14,332)	-	-
Cash at beginning of year	4,421	21,473	25,894	30,053
Cash at end of year	<u>\$ 3,080</u>	<u>\$ 21,130</u>	<u>\$ 24,210</u>	<u>\$ 25,894</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Deposits:		
Grant - GVB	\$ 10,526	\$ -
Donations	3,370	4,003
Luncheon hosting	2,703	450
Liberation Day proceeds:		
Donation	1,300	3,750
Prize	500	-
Fiesta proceeds: Sales and vendor concessions	451	
Civil weddings	150	-
Reimbursement	-	500
Others	286	555
	<u>19,286</u>	<u>9,258</u>
Disbursements:		
Community projects	11,026	-
Community and employee events	1,781	510
Fundraising expenses	1,774	-
Food and catering	1,689	1,301
Liberation Day	1,511	3,293
Repairs and maintenance	1,188	537
Supplies and materials	953	1,177
Donation	275	48
Bank charges	156	281
Others	175	541
	<u>20,528</u>	<u>7,688</u>
Excess (deficiency) of deposits over (under) disbursements	(1,242)	1,570
Cash at beginning of year	<u>1,776</u>	<u>206</u>
Cash at end of year	<u>\$ 534</u>	<u>\$ 1,776</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016	2015
Deposits:		
Grant - GVB	\$ 10,526	\$ -
Fiesta concessions	10,000	10,000
Donations	2,470	3,270
Liberation Day proceeds:		
Commission	966	906
Ticket sales	595	-
Prizes	-	500
Civil weddings	850	650
Sponsorship	-	760
Others	191	143
	25,598	16,229
Disbursements:		
Community projects	6,629	-
Food	4,601	5,081
Supplies and materials	4,003	4,220
Liberation Day	2,434	2,190
Community events	2,143	2,801
Equipment and parts	2,139	895
Repairs and maintenance	1,544	1,936
Donation	1,500	650
Sponsorship	-	2,500
Office	-	525
Others	410	1,120
	25,403	21,918
Excess (deficiency) of deposits over (under) disbursements	195	(5,689)
Cash at beginning of year	18,167	23,856
Cash at end of year	\$ 18,362	\$ 18,167

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, 2016 and 2015

	2016			2015
	NAF			
	MPC Fund	Host Community Benefit	Total	
Deposits:				
Host Community Premium	\$ -	\$ 163,671	\$ 163,671	\$ 143,090
Grant - GVB	10,526	-	10,526	-
Donations	1,525	-	1,525	1,370
Civil weddings	700	-	700	150
Liberation Day ticket sales	638	-	638	450
Interest from savings account	540	-	540	514
Fundraising	102	-	102	70
Others	-	-	-	50
Total deposits	<u>14,031</u>	<u>163,671</u>	<u>177,702</u>	<u>145,694</u>
Disbursements:				
Community projects	10,626	24,793	35,419	3,276
Food and catering	10,290	2,283	12,573	5,741
Materials and supplies	-	3,696	3,696	994
Entertainment services	-	800	800	425
Community events	-	925	925	100
Rental	-	150	150	185
Liberation Day	-	-	-	5,713
Sponsorships	-	-	-	500
Others	-	563	563	235
Total disbursements	<u>20,916</u>	<u>33,210</u>	<u>54,126</u>	<u>17,169</u>
Excess (deficiency) of deposits over (under) disbursements	(6,885)	130,461	123,576	128,525
Cash at beginning of year	<u>7,057</u>	<u>408,857</u>	<u>415,914</u>	<u>287,389</u>
Cash at end of year	<u>\$ 172</u>	<u>\$ 539,318</u>	<u>\$ 539,490</u>	<u>\$ 415,914</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, 2016 and 2015

	2016				2015
	NAF	Senior Center		Total	
		Astumbo	Dededo		
Deposits:					
Flea markets	\$ 108,220	\$ -	\$ -	\$ 108,220	\$ 126,510
Senior Center operations	-	11,342	22,469	33,811	39,817
Fundraising	11,126	-	-	11,126	-
Grant: GVB	10,527	-	-	10,527	-
Donations	7,500	-	-	7,500	6,317
Reimbursements and refunds	2,366	-	-	2,366	3,200
Civil weddings	2,200	-	-	2,200	2,300
Liberation Day proceeds	2,000	-	-	2,000	-
Program registrations	-	-	-	-	6,545
Fiesta gaming proceeds	-	-	-	-	1,000
Others	2,110	-	-	2,110	277
Total deposits	<u>146,049</u>	<u>11,342</u>	<u>22,469</u>	<u>179,860</u>	<u>185,966</u>
Disbursements:					
Supplies and materials	17,317	10,159	15,766	43,242	31,182
Food and catering	16,577	669	8,346	25,592	30,493
Equipment and parts	18,849	353	1,842	21,044	18,102
Sponsorships	17,723	-	-	17,723	20,551
Repairs and maintenance	16,444	-	-	16,444	9,086
Humanitarian assistance	12,200	-	338	12,538	11,150
Flea market	12,376	-	-	12,376	11,479
Community programs and events	6,585	-	-	6,585	9,134
Donations	6,407	-	-	6,407	5,346
Liberation Day	5,900	-	-	5,900	-
Community projects and construction	4,714	-	-	4,714	12,690
Prizes and awards	-	-	3,600	3,600	3,598
Stipend fee	2,850	-	-	2,850	2,550
Uniforms	-	-	2,112	2,112	-
Taxes and licenses	943	100	100	1,143	757
Bank charges	264	36	36	336	143
Others	1,306	-	-	1,306	5,400
Total disbursements	<u>140,455</u>	<u>11,317</u>	<u>32,140</u>	<u>183,912</u>	<u>171,661</u>
Excess (deficiency) of deposits over (under) disbursements	5,594	25	(9,671)	(4,052)	14,305
Cash at beginning of year	<u>56,101</u>	<u>987</u>	<u>13,314</u>	<u>70,402</u>	<u>56,097</u>
Cash at end of year	<u>\$ 61,695</u>	<u>\$ 1,012</u>	<u>\$ 3,643</u>	<u>\$ 66,350</u>	<u>\$ 70,402</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Deposits:		
Grant - GVB	\$ 10,526	\$ -
Donation	<u>230</u>	<u>30</u>
Total deposits	<u>10,756</u>	<u>30</u>
Disbursements:		
Equipment and parts	6,313	-
Bank charges	<u>181</u>	<u>158</u>
Total disbursements	<u>6,494</u>	<u>158</u>
Excess (deficiency) of deposits over (under) disbursements	4,262	(128)
Cash at beginning of year	<u>17,386</u>	<u>17,514</u>
Cash at end of year	<u><u>\$ 21,648</u></u>	<u><u>\$ 17,386</u></u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016				2015
	NAF			Total	
	MPC Fund	Host Community Benefit	Senior Center		
<b>Deposits:</b>					
Host Community Premium	\$ -	\$ 163,671	\$ -	\$ 163,671	\$ 143,090
Grant - GVB	10,526	-	-	10,526	-
Senior Center operations:					
Bingo	-	-	5,778	5,778	5,852
Others	-	-	76	76	-
Donations	3,550	-	-	3,550	670
Fiesta concessions	2,800	-	-	2,800	1,900
Liberation: Raffle sales	1,494	-	-	1,494	-
Fundraisings	851	-	-	851	3,088
Civil weddings	-	-	-	-	50
Others	275	121	-	396	1,029
Total deposits	<u>19,496</u>	<u>163,792</u>	<u>5,854</u>	<u>189,142</u>	<u>155,679</u>
<b>Disbursements:</b>					
Community projects and construction	10,163	46,192	-	56,355	93,217
Sponsorships	-	43,329	-	43,329	25,675
Prizes	695	18,718	-	19,413	7,900
Equipment and parts	-	19,383	-	19,383	23,256
Food and catering	259	8,860	1,798	10,917	10,537
Humanitarian assistance	200	9,000	-	9,200	6,900
Supplies and materials	732	5,934	375	7,041	7,283
Bonus	-	4,200	250	4,450	3,475
Repairs and maintenance	265	3,436	-	3,701	6,567
Liberation Day	-	3,431	-	3,431	-
Community events	-	3,385	-	3,385	1,818
Donations	505	2,099	-	2,604	7,793
Travel and transportation	1,206	-	638	1,844	5,419
Taxes, licenses and permits	134	300	-	434	344
Bank charges	36	188	36	260	252
Contractual services	-	-	-	-	3,928
Fiestas	-	-	-	-	647
Others	230	3,237	-	3,467	2,316
Total disbursements	<u>14,425</u>	<u>171,692</u>	<u>3,097</u>	<u>189,214</u>	<u>207,327</u>
Excess (deficiency) of deposits over (under) disbursements	5,071	(7,900)	2,757	(72)	(51,648)
Cash at beginning of year	<u>6,644</u>	<u>65,754</u>	<u>3,830</u>	<u>76,228</u>	<u>127,876</u>
Cash at end of year	<u>\$ 11,715</u>	<u>\$ 57,854</u>	<u>\$ 6,587</u>	<u>\$ 76,156</u>	<u>\$ 76,228</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, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Senior Center operations:				
Bingo and fundraisings	\$ -	\$ 49,178	\$ 49,178	\$ 32,926
Refund and reimbursements	-	-	-	3,163
Others	-	823	823	331
Reimbursements and refunds	-	-	-	25,442
Flea and night markets	12,925	-	12,925	13,067
Grants - GVB	12,401	-	12,401	7,000
Fiesta proceeds:				
Concessions	3,065	-	3,065	3,250
Ticket sales and fundraising	1,430	-	1,430	2,130
Others	225	-	225	556
Civil weddings	1,700	-	1,700	1,060
Donations	350	-	350	11,332
Fundraising	-	-	-	4,266
Others	450	-	450	-
Total deposits	<u>32,546</u>	<u>50,001</u>	<u>82,547</u>	<u>104,523</u>
<b>Disbursements:</b>				
Community projects	15,740	-	15,740	37,621
Bonus and incentives	300	10,990	11,290	6,400
Supplies and materials	2,362	7,809	10,171	8,799
Travel and accommodation	-	8,804	8,804	15,915
Repairs and maintenance	5,907	1,960	7,867	2,528
Food and catering	4,176	2,606	6,782	15,404
Equipment and parts	4,319	1,607	5,926	12,091
Fiestas:				
Prizes	2,289	-	2,289	950
Contractual services	2,000	-	2,000	4,800
Supplies and materials	708	-	708	1,975
Entertainment	450	-	450	-
Commission	392	-	392	1,071
Food and catering	155	-	155	64
Others	500	-	500	255
Employee and Senior Center events	1,713	2,517	4,230	2,219
Prizes	-	3,370	3,370	1,100
Taxes, licenses and permits	1,175	1,183	2,358	1,047
Humanitarian assistance	-	1,100	1,100	400
Donations	900	-	900	4,266
Liberation Day	529	-	529	2,077
Entertainment	300	-	300	525
Bank charges	266	15	281	170
Transportation	-	-	-	375
Others	21	-	21	1,776
Total disbursements	<u>44,202</u>	<u>41,961</u>	<u>86,163</u>	<u>121,828</u>
Excess (deficiency) of deposits over (under) disbursements	(11,656)	8,040	(3,616)	(17,305)
Cash at beginning of year	<u>15,316</u>	<u>17,203</u>	<u>32,519</u>	<u>49,824</u>
Cash at end of year	<u>\$ 3,660</u>	<u>\$ 25,243</u>	<u>\$ 28,903</u>	<u>\$ 32,519</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016				2015
	NAF			Total	
	MPC Fund	Cemetary Fund	Senior Center		
Deposits:					
Donations	\$ 44,438	\$ -	\$ -	\$ 44,438	\$ 20,080
Fiesta proceeds:					
Ticket sales	19,026	-	-	19,026	15,446
Fiesta concessions	1,566	-	-	1,566	10,650
Fundraising	4,771	-	-	4,771	-
Grants:					
GVB FestPac	10,526	-	-	10,526	-
GVB Fiestan Tasi	2,500	-	-	2,500	5,000
GVB Gupot Chamorro	2,500	-	-	2,500	5,000
Maintenance services	-	5,000	-	5,000	2,500
Senior Center operations: Bingo	-	-	3,618	3,618	4,932
Reimbursements and refunds	1,000	2,200	-	3,200	400
Unclassified	-	-	-	-	4,400
Total deposits	<u>86,327</u>	<u>7,200</u>	<u>3,618</u>	<u>97,145</u>	<u>68,408</u>
Disbursements:					
Fiestas:					
Prizes	19,025	-	-	19,025	14,750
Entertainment	8,100	-	-	8,100	3,700
Candidate commission	5,735	-	-	5,735	8,935
Food and catering	2,615	-	-	2,615	6,274
Supplies and materials	2,229	-	-	2,229	5,585
Others	6,635	-	-	6,635	3,821
Food and catering	10,236	350	3,829	14,415	11,578
Community projects	11,357	-	-	11,357	660
Supplies and materials	2,900	-	2,921	5,821	5,276
Reimbursement	3,907	501	-	4,408	-
Sponsorships	2,780	1,400	-	4,180	5,420
Humanitarian assistance	400	600	300	1,300	3,400
Donations	1,220	-	-	1,220	-
Transportation	-	-	896	896	244
Repairs and maintenance	435	-	-	435	1,820
Bank charges	318	36	36	390	201
Equipment and parts	283	-	-	283	6,987
Utilities	-	-	-	-	560
Taxes	-	-	-	-	100
Others	1,937	211	99	2,247	2,836
Total disbursements	<u>80,112</u>	<u>3,098</u>	<u>8,081</u>	<u>91,291</u>	<u>82,147</u>
Excess (deficiency) of deposits over (under) disbursements	6,215	4,102	(4,463)	5,854	(13,739)
Cash at beginning of year	5,191	623	7,034	12,848	26,587
Cash at end of year	<u>\$ 11,406</u>	<u>\$ 4,725</u>	<u>\$ 2,571</u>	<u>\$ 18,702</u>	<u>\$ 12,848</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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Deposits:		
Community events	\$ 761	\$ 704
Civil weddings	-	350
Total deposits	<u>761</u>	<u>1,054</u>
Disbursements:		
Donations	<u>761</u>	<u>1,054</u>
Excess of deposits over disbursements	-	-
Cash at beginning of year	<u>-</u>	<u>-</u>
Cash at end of year	<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, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Deposits:		
Grant - GVB	\$ 10,526	\$ -
Donations	600	2,410
Others	-	411
	<u>11,126</u>	<u>2,821</u>
Total deposits		
Disbursements:		
Community construction projects	10,526	-
Employee events	432	-
Equipment and parts	248	139
Repairs and maintenance	65	3,027
Food	-	473
Prizes	-	225
	<u>11,271</u>	<u>3,864</u>
Total disbursements		
Deficiency of deposits under disbursements	(145)	(1,043)
Cash at beginning of year	<u>8,221</u>	<u>9,264</u>
Cash at end of year	<u><u>\$ 8,076</u></u>	<u><u>\$ 8,221</u></u>

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, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Senior Center operations:				
Bingo and fundraisings	\$ -	\$ 76,235	\$ 76,235	\$ 106,111
Others	-	5,597	5,597	5,054
Fundraising - Mayor's bingo fundraisers	37,854	-	37,854	27,215
Grants - GVB	10,526	-	10,526	3,000
Liberation Day proceeds:				
Grant - Sumay Memorial Day	3,500	-	3,500	3,000
Sponsorship payout	3,479	-	3,479	-
Prize - float competition	1,500	-	1,500	1,500
Ticket and shirt sales	1,182	-	1,182	75
Donations	4,303	-	4,303	2,381
Reimbursements and refunds	1,674	-	1,674	2,706
Humanitarian assistance loan repayments	1,200	-	1,200	550
Civil weddings	250	-	250	450
Sponsorships	-	-	-	4,000
Fiesta concessions - Cockfight proceeds	-	-	-	1,480
Others	450	-	450	402
<b>Total deposits</b>	<b>65,918</b>	<b>81,832</b>	<b>147,750</b>	<b>157,924</b>
<b>Disbursements:</b>				
Prizes and awards	13,115	60,869	73,984	39,319
Supplies and materials	7,697	11,947	19,644	29,062
Community construction projects	10,000	-	10,000	-
Food and catering	2,387	6,579	8,966	9,480
Community events	8,867	-	8,867	5,019
Humanitarian assistance	5,545	900	6,445	3,850
Donations	5,808	100	5,908	3,651
Equipment and parts	3,669	1,078	4,747	16,178
Taxes, licenses and fees	1,773	2,600	4,373	4,710
Repairs and maintenance	2,049	1,980	4,029	5,433
Liberation Day	3,910	-	3,910	2,630
Travel and accommodations	-	1,035	1,035	25,018
Uniforms	-	225	225	1,247
Bank charges	-	158	158	80
Communication	-	-	-	1,414
Bonus and incentives	-	-	-	628
Entertainment	-	-	-	610
Others	2,073	-	2,073	2,923
<b>Total disbursements</b>	<b>66,893</b>	<b>87,471</b>	<b>154,364</b>	<b>151,252</b>
Excess (deficiency) of deposits over (under) disbursements	(975)	(5,639)	(6,614)	6,672
Cash at beginning of year	4,535	10,082	14,617	7,945
Cash at end of year	<u>\$ 3,560</u>	<u>\$ 4,443</u>	<u>\$ 8,003</u>	<u>\$ 14,617</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
<b>Deposits:</b>				
Fundraisings - Bingo	\$ 91,792	\$ -	\$ 91,792	\$ 102,800
Program registrations	50,370	-	50,370	41,275
Senior Center operations - Bingo	-	28,789	28,789	33,011
Grants - GVB	15,526	-	15,526	5,000
Sponsorships	5,490	-	5,490	7,134
Donations	3,830	-	3,830	10,575
Liberation Day proceeds	225	-	225	-
Civil weddings	50	-	50	-
Others	103	-	103	1,547
<b>Total deposits</b>	<b>167,386</b>	<b>28,789</b>	<b>196,175</b>	<b>201,342</b>
<b>Disbursements:</b>				
Food	50,012	10,562	60,574	71,192
Supplies and materials	35,520	9,295	44,815	38,105
Stipend and bonus	31,375	-	31,375	31,298
Sponsorships	12,394	-	12,394	18,051
Taxes and licenses	8,844	100	8,944	6,293
Contractual services	3,677	5,013	8,690	8,489
Equipment and parts	7,882	-	7,882	13,425
Uniforms	3,621	1,051	4,672	3,948
Community programs	4,295	-	4,295	1,795
Humanitarian assistance	3,259	-	3,259	2,871
Prizes	3,143	-	3,143	14,552
Repairs and maintenance	1,001	-	1,001	2,181
Donations	-	1,000	1,000	-
Refunds	500	-	500	700
Bank charges	131	-	131	148
Fuel and transportation	43	-	43	1,243
Per diem	-	-	-	4,266
<b>Total disbursements</b>	<b>165,697</b>	<b>27,021</b>	<b>192,718</b>	<b>218,557</b>
Excess (deficiency) of deposits over (under) disbursements	1,689	1,768	3,457	(17,215)
Cash at beginning of year	16,825	9,884	26,709	43,924
Cash at end of year	<u>\$ 18,514</u>	<u>\$ 11,652</u>	<u>\$ 30,166</u>	<u>\$ 26,709</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Deposits:		
Grants: GVB	\$ 13,026	\$ 5,000
Fiesta:		
Concessions	3,055	2,100
Sponsorships	1,300	1,300
Donations	334	4,530
Fundraisings	-	283
Prizes	-	250
Civil weddings	-	50
Others	-	50
Total deposits	<u>17,715</u>	<u>13,563</u>
Disbursements:		
Equipment and parts	5,200	-
Equipment rental	5,121	1,700
Banana festival:		
Entertainment	3,050	2,400
Permit fees	535	460
Others	760	712
Supplies and materials	3,264	1,435
Repairs and maintenance	2,310	921
Humanitarian assistance	1,350	695
Sponsorships	800	2,054
Liberation Day	350	150
Donations	300	200
Food and catering	297	600
Bank charges	167	36
Others	85	1,180
Total disbursements	<u>23,589</u>	<u>12,543</u>
Excess (deficiency) of deposits over (under) disbursements	(5,874)	1,020
Cash at beginning of year	<u>5,834</u>	<u>4,814</u>
Cash at end of year	<u>\$ (40)</u>	<u>\$ 5,834</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations: Bingo	\$ -	\$ 29,526	\$ 29,526	\$ 29,605
Others	-	293	293	555
Total deposits	-	29,819	29,819	30,160
Disbursements:				
Supplies and materials	-	22,685	22,685	25,120
Food and catering	-	7,790	7,790	13,064
Equipment	-	600	600	4,106
Janitorial services	-	300	300	980
Repairs and maintenance	-	376	376	803
Prizes	-	-	-	581
Communication	-	892	892	281
Taxes	-	110	110	100
Transportation	-	556	556	95
Bank charges	-	36	36	45
Others	-	-	-	526
Total disbursements	-	33,345	33,345	45,701
Deficiency of deposits under disbursements	-	(3,526)	(3,526)	(15,541)
Cash at beginning of year	-	10,181	10,181	25,722
Cash at end of year	\$ -	\$ 6,655	\$ 6,655	\$ 10,181

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Deposits:		
Grants:		
Humatak Foundation	\$ 16,000	\$ -
GVB	10,526	6,000
Guam Preservation Trust	-	5,000
Fiestas:		
Ticket sales	14,015	-
Concessions	8,481	5,516
Fundraising	898	-
Donations	690	4,400
Others	-	200
	<u>50,610</u>	<u>21,116</u>
Disbursements:		
Fiestas:		
Entertainment	10,750	10,800
Candidate commission	6,783	-
Prizes	5,700	2,000
Supplies and materials	5,107	2,016
Sounds and lighting	3,500	4,007
Others	1,726	1,518
Community projects	8,519	-
Fundraising	3,572	-
Other community events	1,974	-
Liberation Day	500	150
Repairs and maintenance	258	100
Bank charges	225	58
Donation	-	700
Others	350	300
	<u>48,964</u>	<u>21,649</u>
Excess (deficiency) of deposits over (under) disbursements	1,646	(533)
Cash at beginning of year	<u>-</u>	<u>533</u>
Cash at end of year	<u>\$ 1,646</u>	<u>\$ -</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statements of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
Deposits:				
Bingo proceeds	\$ -	\$ 17,550	\$ 17,550	\$ 18,938
Donations	17,473	-	17,473	25,777
Grants:				
GVB	10,526	-	10,526	-
Guam Liberation Historical Society	1,000	-	1,000	-
Flea/night market	3,644	-	3,644	2,525
Fundraising	925	-	925	1,965
Commission	280	-	280	147
Civil weddings	-	-	-	590
Others	-	-	-	529
Total deposits	<u>33,848</u>	<u>17,550</u>	<u>51,398</u>	<u>50,471</u>
Disbursements:				
Supplies and materials	10,206	6,343	16,549	12,616
Food and catering	3,758	9,933	13,691	14,114
Citrus festival:				
Entertainment	3,535	-	3,535	-
Sponsorship	765	-	765	-
Others	1,371	-	1,371	-
Community programs and events	3,650	-	3,650	10,503
Equipment and parts	2,271	1,300	3,571	1,929
Community projects	1,543	-	1,543	-
Equipment rental	604	-	604	1,678
Repairs and maintenance	507	-	507	2,252
Bank charges	418	36	454	195
Contractual services	400	-	400	-
Donations	119	200	319	606
Taxes and permits	210	100	310	124
Liberation Day	150	-	150	150
Transportation	-	-	-	1,425
Sponsorships	-	-	-	1,063
Uniforms	-	-	-	840
Humanitarian assistance	-	-	-	100
Prizes	-	-	-	60
Others	2,589	300	2,889	4,236
Total disbursements	<u>32,096</u>	<u>18,212</u>	<u>50,308</u>	<u>51,891</u>
Excess (deficiency) of deposits over (under) disbursements	1,752	(662)	1,090	(1,420)
Cash at beginning of year	<u>3,232</u>	<u>5,230</u>	<u>8,462</u>	<u>9,882</u>
Cash at end of year	<u>\$ 4,984</u>	<u>\$ 4,568</u>	<u>\$ 9,552</u>	<u>\$ 8,462</u>

See Accompanying Independent Auditors' Report.

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

Supplementary Statement of Cash Deposits and Disbursements and Changes in Cash  
Years Ended September 30, 2016 and 2015

	2016			2015
	NAF	Senior Center	Total	
Deposits:				
Senior Center operations:				
Fundraising	\$ -	\$ 21,173	\$ 21,173	\$ -
Daily bingo	-	16,417	16,417	16,750
Grants				
Guam Visitor's Bureau	10,526	-	10,526	-
Liberation	1,000	-	1,000	-
Donations	1,204	-	1,204	1,000
Total deposits	<u>12,730</u>	<u>37,590</u>	<u>50,320</u>	<u>17,750</u>
Disbursements:				
Community projects and construction	10,597	-	10,597	-
Bonus and gifts	-	9,465	9,465	50
Supplies and materials	99	8,560	8,659	6,981
Food and catering	450	4,143	4,593	3,226
Repairs and maintenance	-	1,737	1,737	1,567
Liberation expenses	1,000	-	1,000	-
Equipment and parts	-	931	931	549
Transportation	-	807	807	1,294
Humanitarian assistance	-	675	675	-
Communication	-	631	631	456
Bank charges	36	100	136	14
Taxes	-	100	100	319
Fiesta expenses	-	-	-	100
Others	500	497	997	161
Total disbursements	<u>12,682</u>	<u>27,646</u>	<u>40,328</u>	<u>14,717</u>
Excess of deposits over disbursements	48	9,944	9,992	3,033
Cash at beginning of year	-	7,126	7,126	4,093
Cash at end of year	<u>\$ 48</u>	<u>\$ 17,070</u>	<u>\$ 17,118</u>	<u>\$ 7,126</u>

See Accompanying Independent Auditors' Report.