

**Guam Commission for Educator Certification**  
**Fiscal Year 2014 - Comparative Quarterly Statement**  
**of Revenue and Expenditures - Fees Account (Unaudited)**  
Reporting as per P.L. 30-55

Item	Acct.	Q1	Q2	Q3	Q4	Total
<b>REVENUE*</b>						
Fee Collection	Oct - Dec 2013	\$ 28,150.00				
Transfers		\$ -				
Total Revenue Carryover		\$ 27,545.30				
<b>EXPENSES**</b>						
Regular Salary	111	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime/Special Pay	112	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	113	\$ -	\$ -	\$ -	\$ -	\$ -
Travel	220	\$ 10,657.30	\$ -	\$ -	\$ -	\$ 10,657.30
Contractual Services	230	\$ 96.39	\$ -	\$ -	\$ -	\$ 96.39
Office Space Rental	233	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and Marterials	240	\$ 242.42	\$ -	\$ -	\$ -	\$ 242.42
Equipment	250	\$ 795.64	\$ -	\$ -	\$ -	\$ 795.64
Drug Testing	271	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	290	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities - Power	361	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	363	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	450	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses		\$ 11,791.75	\$ -	\$ -	\$ -	\$ 11,791.75
<b>BALANCE SUMMARY:</b>						
Beginning Balance Oct 01, 2013		\$ 27,545.30	-	-	-	
Revenue		-	-	-	-	
Expenses		\$ 11,791.75	\$ -	\$ -	\$ -	
Ending 1st Qtr Balance		\$ 15,753.55	\$ -	\$ -	\$ -	

\* Based on DOA general ledger.

\*\* Based on DOA Acct. 5100X087600RS501

Guam Commission for Educator Certification  
Fiscal Year 2014 - Comparative Quarterly Statement  
Local General Fund Account  
Reporting as per P.L. 30-55

Item	Acct.	Q1	Q2	Q3	Q4	Total
<b>Local General Fund Account Budgeted</b>		\$ 202,617.00				
Quarterly Amount Release		\$ 65,507.00				
<b>EXPENSES**</b>						
RegularSalary	111	\$ 28,753.92	\$ -	\$ -	\$ -	\$ 28,753.92
Overtime/Special Pay	112	\$ -	\$ -	\$ -	\$ -	\$ -
Benefits	113	\$ 13,398.10	\$ -	\$ -	\$ -	\$ 13,398.10
Travel	220	\$ -	\$ -	\$ -	\$ -	\$ -
Contractual Services	230	\$ 494.15	\$ -	\$ -	\$ -	\$ 494.15
Office Space Rental	233	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00
Supplies and Marterials	240	\$ 239.00	\$ -	\$ -	\$ -	\$ 239.00
Equipment	250	\$ -	\$ -	\$ -	\$ -	\$ -
Drug Testing	271	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	290	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00
Utilities - Power	361	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	363	\$ 684.45	\$ -	\$ -	\$ -	\$ 684.45
Capital Outlay	450	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenses</b>		<b>\$ 45,519.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,519.62</b>
<b>BALANCE SUMMARY:</b>						
Beginning Balance Oct 01, 2013		\$ 65,507.00	-	-	-	
Expenses		\$ 45,519.62	\$ -	\$ -	\$ -	
Ending 1st Qtr Balance		\$ 19,987.38	\$ -	\$ -	\$ -	

Based on DOA general ledger.

Based on DOA Acct. 5100A147600GA001