

**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

Quarterly Collection		Q1	Q2	Q3	Q4	Total Amt Collected
Fee Collection (Collection Fee period October 01, 2013-June 30, 2014)		\$ 28,150.00	\$ 6,690.00	\$ 6,480.00		\$ 41,320.00

Item	Acct. Object Class	Q1	Q2	Q3	Q4	Total
<b>EXPENSES**</b>						
Regular Salary	111	\$ -	\$ -	\$ -		\$ -
Overtime/Special Pay	112	\$ -	\$ -	\$ -		\$ -
Benefits	113	\$ -	\$ -	\$ -		\$ -
Travel	220	\$ 10,657.30	\$ -	\$ 6,550.87		\$ 17,208.17
Contractual Services	230	\$ -	\$ -	\$ -		\$ -
Office Space Rental	233	\$ -	\$ -	\$ -		\$ -
Supplies and Marterials	240	\$ 242.42	\$ 220.00	\$ 307.53		\$ 769.95
Equipment	250	\$ 795.00	\$ -	\$ -		\$ 795.00
Drug Testing	271	\$ -	\$ -	\$ -		\$ -
Miscellaneous	290	\$ -	\$ -	\$ 300.00		\$ 300.00
Utilities - Power	361	\$ -	\$ -	\$ -		\$ -
Telephone	363	\$ -	\$ -	\$ -		\$ -
Capital Outlay	450					
<b>Total Expenses</b>		<b>\$ 11,694.72</b>	<b>\$ 220.00</b>	<b>\$ 7,158.40</b>		<b>\$ 19,073.12</b>

**Fiscal Year 2014 - Comparative Quarterly Statement  
Local General Account**

Item	Acct. Object Class	Q1	Q2	Q3	Q4	Total
<b>Fiscal 2014 Budget</b>	\$	202,617.00				
Quarterly Released Allotment		\$ 28,150.00	\$ 39,226.00	\$ 34,368.00		\$ 101,744.00
<b>EXPENSES**</b>						
Regular Salary	111	\$ 28,753.92	\$ 28,240.24	\$ 35,786.80		\$ 92,780.96
Overtime/Special Pay	112	\$ -	\$ -	\$ -		\$ -
Benefits	113	\$ 13,398.10	\$ 13,031.31	\$ 1,509.88		\$ 27,939.29
Travel	220	\$ -	\$ -	\$ -		\$ -
Contractual Services	230	\$ 494.15	\$ 455.22	\$ 4,867.16		\$ 5,816.53
Office Space Rental	233	\$ 750.00	\$ 2,250.00	\$ 2,250.00		\$ 5,250.00
Supplies and Marterials	240	\$ 239.00	\$ 220.00	\$ -		\$ 459.00
Equipment	250	\$ -	\$ -	\$ -		\$ -
Drug Testing	271	\$ -	\$ -	\$ -		\$ -
Miscellaneous	290	\$ 1,200.00	\$ 250.00	\$ 350.00		\$ 1,800.00
Utilities - Power	361	\$ -	\$ -	\$ -		\$ -
Telephone	363	\$ 684.45	\$ 898.84	\$ 432.90		\$ 2,016.19
Capital Outlay	450					
<b>Total Expenses</b>		<b>\$ 45,519.62</b>	<b>\$ 45,345.61</b>	<b>\$ 45,196.74</b>		<b>\$ 136,061.97</b>

**BALANCE SUMMARY:**

Beginning Balance	202,617.00	-	-	-	-	202,617.00
Quarterly Expenses		45,519.62	45,345.61	45,196.74	-	136,061.97
Ending Balance as of 8/20/2014		-	-	-	-	66,555.03

\* Based on DOA general ledger.

\*\* Based on DOA Acct. 5100A147600GA001