



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
As of November 30, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ 3,505	\$ 9,189	\$ 1,743	\$ 14,437
Coast360	\$ 8,301		\$ 21,800	\$ 30,101
Accounts receivable, net	\$ 1,127		\$ 425	\$ 1,552
Deposits		\$ 225		\$ 225
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ 13,033	\$ 9,414	\$ 23,967	\$ 46,415
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	\$ -
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	-	-	-	\$ -
Net assets				
Earmarked				
Accountability	201	-	-	\$ 201
Admin - Chapter Fund	1,250	-	8,800	\$ 10,050
CGFM	3,664	-	-	\$ 3,664
Chapter Admin	-	-	-	\$ -
Community Service	-	425	-	\$ 425
Communication	199	-	-	\$ 199
Early Careers	2,000	-	-	\$ 2,000
Education	-	-	-	\$ -
Membership	500	-	-	\$ 500
Scholarships	-	5,000	-	\$ 5,000
Unrestricted	5,219	3,989	15,167	\$ 24,376
Total net assets	13,033	9,414	23,967	\$ 46,415
Total liabilities and net assets	\$ 13,033	\$ 9,414	\$ 23,967	\$ 46,415

**Statement of Activities
For the month ended November 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	5 Months Ended 11/30/15
Revenues					
Training				\$ -	\$ -
Luncheon collections	\$ 386			\$ 386	\$ 4,854
Chapter dues				\$ -	\$ 355
5k run				\$ -	\$ -
Donations				\$ -	\$ -
Other income				\$ -	\$ 1,129
Total revenues	\$ 386	\$ -	\$ -	\$ 386	\$ 6,337
Expenses					
Training costs				\$ -	\$ -
Membership luncheon	\$ 1,100			\$ 1,100	\$ 9,416
CGFM			\$ 51	\$ 51	\$ 51
Scholarships				\$ -	\$ -
Program				\$ -	\$ 3,689
Donations				\$ -	\$ 1,000
Community Service Activities				\$ -	\$ (69)
5k run				\$ -	\$ -
PDC				\$ -	\$ 5,494
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 299			\$ 299	\$ 1,013
Total expenses	\$ 1,399	\$ -	\$ 51	\$ 1,450	\$ 20,594
Increase (decrease) in net assets	\$ (1,013)	\$ -	\$ (51)	\$ (1,064)	\$ (14,257)
Temp. Formula Rounding off Adj.			\$ (1)	\$ (1)	\$ -
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 14,046	\$ 9,414	\$ 24,019	\$ 47,479	\$ 60,671
Ending net assets	\$ 13,033	\$ 9,414	\$ 23,967	\$ 46,415	\$ 46,414