



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
As of October 31, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ 4,600	\$ 9,189	\$ 1,794	\$ 15,583
Coast360	\$ 8,301		\$ 21,800	\$ 30,101
Accounts receivable, net	\$ 1,045		\$ 425	\$ 1,470
Deposits		\$ 225		\$ 225
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ 14,046	\$ 9,414	\$ 24,019	\$ 47,479
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	\$ -
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	-	-	-	\$ -
Net assets				
Earmarked				
Accountability	500	-	-	\$ 500
Admin - Chapter Fund	1,250	-	8,800	\$ 10,050
CGFM	3,715	-	-	\$ 3,715
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	5,882	3,989	15,219	\$ 25,090
Total net assets	14,046	9,414	24,019	\$ 47,479
Total liabilities and net assets	\$ 14,046	\$ 9,414	\$ 24,019	\$ 47,479

**Statement of Activities
For the month ended October 31, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	4 Months Ended 10/31/15
Revenues					
Training				\$ -	\$ -
Luncheon collections	\$ 726			\$ 726	\$ 4,468
Chapter dues	\$ -			\$ -	\$ 355
5k run				\$ -	\$ -
Donations				\$ -	\$ -
Other income	\$ 25		\$ 891	\$ 916	\$ 1,129
Total revenues	\$ 751	\$ -	\$ 891	\$ 1,642	\$ 5,951
Expenses					
Training costs				\$ -	\$ -
Membership luncheon	\$ 1,232			\$ 1,232	\$ 8,316
CGFM				\$ -	\$ -
Scholarships				\$ -	\$ -
Program			\$ 400	\$ 400	\$ 3,689
Donations				\$ -	\$ 1,000
Community Service Activities		\$ (69)		\$ (69)	\$ (69)
5k run				\$ -	\$ -
PDC			\$ -	\$ -	\$ 5,494
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 113			\$ 113	\$ 714
Total expenses	\$ 1,345	\$ (69)	\$ 400	\$ 1,676	\$ 19,144
Increase (decrease) in net assets	\$ (594)	\$ 69	\$ 491	\$ (34)	\$ (13,193)
Temp. Formula Rounding off Adj.	\$ 1	\$ -	\$ 1	\$ 1	
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 14,639	\$ 9,345	\$ 23,527	\$ 47,512	\$ 60,671
Ending net assets	\$ 14,046	\$ 9,414	\$ 24,019	\$ 47,479	\$ 47,479