



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
As of June 30, 2015

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (1,189)	\$ 18,145	\$ 7,009	\$ 23,965
Coast360	\$ 1,276		\$ 28,800	\$ 30,076
Accounts receivable, net	\$ 836	\$ 200		\$ 1,036
Advances to Members			\$ 5,494	\$ 5,494
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ 1,023	\$ 18,345	\$ 41,303	\$ 60,671
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	-	-	-	-
Net assets				
Earmarked				
Education	-	-	5,405	5,405
Accountability	-	-	500	500
CGFM	-	-	3,328	3,328
Community Service	-	47	-	47
Scholarships	-	1,000	-	1,000
Early Careers	-	-	1,321	1,321
Chapter Admin	(3,935)	-	-	(3,935)
Unrestricted	4,958	17,298	30,748	53,005
Total net assets	1,023	18,345	41,303	60,671
Total liabilities and net assets	\$ 1,023	\$ 18,345	\$ 41,303	\$ 60,671

Statement of Activities
For the month ended June 30, 2015

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	12 Months Ended 06/30/15
Revenues					
Training				\$ -	\$ 50,783
Luncheon collections	\$ 494			\$ 494	\$ 6,037
Chapter dues				\$ -	\$ 848
5k run		\$ 9,295		\$ 9,295	\$ 20,135
Donations				\$ -	\$ 500
Other income				\$ -	\$ 1,635
Total revenues	\$ 494	\$ 9,295	\$ -	\$ 9,789	\$ 79,937
Expenses					
Training costs				\$ -	\$ 25,770
Membership luncheon	\$ 990			\$ 990	\$ 10,989
CGFM				\$ -	\$ 1,132
Scholarships				\$ -	\$ 4,000
Donations				\$ -	\$ 1,500
Community Service Activities				\$ -	\$ 453
5k run		\$ 4,794		\$ 4,794	\$ 6,882
PDC				\$ -	\$ 8,411
Bad debts				\$ -	\$ 500
Depreciation	\$ 449			\$ 449	\$ 449
Other expenses	\$ 35			\$ 35	\$ 874
Total expenses	\$ 1,474	\$ 4,794	\$ -	\$ 6,268	\$ 60,960
Increase (decrease) in net assets	\$ (980)	\$ 4,501	\$ -	\$ 3,521	\$ 18,977
Fund transfer ⁽¹⁾	\$ 525	\$ (525)	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 1,479	\$ 14,370	\$ 41,302	\$ 57,150	\$ 41,694
Ending net assets	\$ 1,023	\$ 18,346	\$ 41,302	\$ 60,671	\$ 60,671