



ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER

Statement of Financial Position  
As of September 30, 2016

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
<b>Assets</b>				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (7,084)	\$ 14,612	\$ 55,052	\$ 62,579
Coast360	\$ 10,239		\$ -	\$ 10,239
Accounts receivable, net	\$ 1,591	\$ -	\$ 18,670	\$ 20,261
Deposits				\$ -
Advances to Members			\$ -	\$ -
Undeposited Funds	\$ -		\$ -	\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
<b>Total assets</b>	<b>\$ 4,845</b>	<b>\$ 14,612</b>	<b>\$ 73,722</b>	<b>\$ 93,178</b>
<b>Liabilities and net assets</b>				
<b>Liabilities</b>				
Accounts payable	0	-	-	\$ 0
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
<b>Total liabilities</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Net Position</b>				
<b>Earmarked</b>				
Accountability	201	-	5,014	\$ 5,215
Admin - Chapter Fund	125	3,786	-	\$ 3,911
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	(1,844)	5,401	68,708	\$ 72,264
<b>Total net assets</b>	<b>4,845</b>	<b>14,612</b>	<b>73,722</b>	<b>93,178</b>
<b>Total liabilities and net position</b>	<b>\$ 4,845</b>	<b>\$ 14,612</b>	<b>\$ 73,722</b>	<b>\$ 93,178</b>

Statement of Activities  
For the month ended September 30, 2016

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	3 Months Ended 09/30/16
<b>Revenues</b>					
Training			\$ 56,500	\$ 56,500	\$ 79,505
Luncheon collections				\$ -	\$ 915
Chapter dues				\$ -	\$ 367
5k run		\$ 3,730		\$ 3,730	\$ 3,730
Donations				\$ -	\$ -
Other income				\$ -	\$ -
<b>Total revenues</b>	<b>\$ -</b>	<b>\$ 3,730</b>	<b>\$ 56,500</b>	<b>\$ 60,230</b>	<b>\$ 84,517</b>
<b>Expenses</b>					
Training costs			\$ 23,344	\$ 23,344	\$ 23,480
Membership luncheon				\$ -	\$ 2,156
CGFM				\$ -	\$ 745
Scholarships				\$ -	\$ -
Program				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ -
5k Run				\$ -	\$ (100)
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses				\$ -	\$ 308
<b>Total expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,344</b>	<b>\$ 23,344</b>	<b>\$ 26,590</b>
Increase (decrease) in net position	\$ -	\$ 3,730	\$ 33,156	\$ 36,886	\$ 57,927
Temp. Formula Rounding off Adj.					\$ -
Fund transfer				\$ -	\$ -
Net position at beginning of period	\$ 4,845	\$ 10,882	\$ 40,566	\$ 56,293	\$ 35,251
<b>Ending net Position</b>	<b>\$ 4,845</b>	<b>\$ 14,612</b>	<b>\$ 73,722</b>	<b>\$ 93,178</b>	<b>\$ 93,178</b>