



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
As of November 30, 2014**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ 2,698	\$ 17,452	\$ 35,855	\$ 56,005
Coast360	\$ 1,271			\$ 1,271
Accounts receivable, net	\$ 250		\$ 6,800	\$ 7,050
Undeposited Funds				\$ -
Equipment - Laptop	\$ 449			\$ 449
Total assets	\$ 4,769	\$ 17,452	\$ 42,655	\$ 64,876
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	-	-	-	-
Net assets				
Earmarked				
Education	-	-	6,241	6,241
Accountability	-	-	500	500
CGFM	-	-	3,380	3,380
Community Service	-	2,000	-	2,000
Scholarships	-	5,000	-	5,000
Early Careers	-	-	1,321	1,321
Chapter Admin	3,988	-	-	3,988
Unrestricted	781	10,452	31,213	42,446
Total net assets	4,769	17,452	42,655	64,876
Total liabilities and net assets	\$ 4,769	\$ 17,452	\$ 42,655	\$ 64,876

**Statement of Activities
For the month ended November 30, 2014**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	5 Months Ended 11/30/14
Revenues					
Training				\$ -	\$ 50,248
Luncheon collections	\$ 498			\$ 498	\$ 2,199
Chapter dues				\$ -	\$ 588
5k run				\$ -	\$ 9,740
Donations				\$ -	\$ -
Other income				\$ -	\$ 1,205
Total revenues	\$ 498	\$ -	\$ -	\$ 498	\$ 63,980
Expenses					
Training costs				\$ -	\$ 24,934
Membership luncheon	\$ 990			\$ 990	\$ 3,465
CGFM				\$ -	\$ 1,080
Scholarships				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ -
5k run				\$ -	\$ 1,933
PDC			\$ (20)	\$ (20)	\$ 8,411
Bad debts				\$ -	\$ 500
Other expenses				\$ -	\$ 475
Total expenses	\$ 990	\$ -	\$ (20)	\$ 970	\$ 40,798
Increase (decrease) in net assets	\$ (492)	\$ -	\$ 20	\$ (472)	\$ 23,181
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 4,761	\$ 17,452	\$ 43,134	\$ 65,347	\$ 41,694
Ending net assets	\$ 4,269	\$ 17,452	\$ 43,154	\$ 64,875	\$ 64,875