



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
As of November 30, 2016

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (8,035)	\$ 14,612	\$ 59,873	\$ 66,449
Coast360	\$ 10,239		\$ -	\$ 10,239
Accounts receivable, net	\$ 1,651		\$ 8,370	\$ 10,021
Deposits				\$ -
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ 3,954	\$ 14,612	\$ 68,243	\$ 86,808
Liabilities and net assets				
Liabilities				
Accounts payable	0	-	-	\$ 0
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	0	-	-	0
Net Position				
Earmarked				
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	(2,735)	5,401	63,229	\$ 65,894
Total net assets	3,954	14,612	68,243	86,808
Total liabilities and net position	\$ 3,954	\$ 14,612	\$ 68,243	\$ 86,808

Statement of Activities
For the month ended November 30, 2016

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	5 Months Ended 11/30/16
Revenues					
Training				\$ -	\$ 81,005
Luncheon collections	\$ 710			\$ 710	\$ 2,115
Chapter dues				\$ -	\$ 446
5k run				\$ -	\$ 3,730
Donations				\$ -	\$ -
Other income				\$ -	\$ -
Total revenues	\$ 710	\$ -	\$ -	\$ 710	\$ 87,296
Expenses					
Training costs			\$ 6,050	\$ 6,050	\$ 29,896
Membership luncheon	\$ 920			\$ 920	\$ 4,326
CGFM				\$ -	\$ 745
Scholarships				\$ -	\$ -
Program				\$ -	\$ -
Donations			\$ 500	\$ 500	\$ 500
Community Service Activities				\$ -	\$ -
5k Run				\$ -	\$ (100)
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses			\$ 63	\$ 63	\$ 371
Total expenses	\$ 920	\$ -	\$ 6,613	\$ 7,533	\$ 35,738
Increase (decrease) in net position	\$ (210)	\$ -	\$ (6,613)	\$ (6,823)	\$ 51,558
Temp. Formula Rounding off Adj.					\$ -
Fund transfer				\$ -	\$ -
Net position at beginning of period	\$ 4,164	\$ 14,612	\$ 74,856	\$ 93,631	\$ 35,251
Ending net Position	\$ 3,954	\$ 14,612	\$ 68,243	\$ 86,808	\$ 86,808