



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
As of September 30, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ 5,299	\$ 9,120	\$ 1,303	\$ 15,723
Coast360	\$ 8,276		\$ 21,800	\$ 30,076
Accounts receivable, net	\$ 964		\$ 424	\$ 1,388
Deposits		\$ 225		\$ 225
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ 14,639	\$ 9,345	\$ 23,527	\$ 47,512
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	\$ -
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	-	-	-	\$ -
Net assets				
Earmarked				
Accountability	500	-	-	\$ 500
Admin - Chapter Fund	1,650	-	8,800	\$ 10,450
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	6,075	3,920	14,727	\$ 24,723
Total net assets	14,639	9,345	23,527	\$ 47,512
Total liabilities and net assets	\$ 14,639	\$ 9,345	\$ 23,527	\$ 47,512

**Statement of Activities
For the month ended September 30, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	3 Months Ended 09/30/15
Revenues					
Training				\$ -	\$ -
Luncheon collections			\$ 2,510	\$ 2,510	\$ 3,742
Chapter dues	\$ -			\$ -	\$ 355
5k run				\$ -	\$ -
Donations				\$ -	\$ -
Other income	\$ -		\$ 213	\$ 213	\$ 213
Total revenues	\$ -	\$ -	\$ 2,723	\$ 2,723	\$ 4,309
Expenses					
Training costs				\$ -	\$ -
Membership luncheon			\$ 4,620	\$ 4,620	\$ 7,084
CGFM				\$ -	\$ -
Scholarships				\$ -	\$ -
Program			\$ 3,289	\$ 3,289	\$ 3,289
Donations				\$ -	\$ 1,000
Community Service Activities				\$ -	\$ -
5k run				\$ -	\$ -
PDC			\$ -	\$ -	\$ 5,494
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 109		\$ 95	\$ 204	\$ 601
Total expenses	\$ 109	\$ -	\$ 8,004	\$ 8,113	\$ 17,468
Increase (decrease) in net assets	\$ (109)	\$ -	\$ (5,281)	\$ (5,390)	\$ (13,159)
Temp. Formula Rounding off Adj.	\$ (1)	\$ (1)	\$ -	\$ -	\$ -
Fund transfer	\$ 15,000	\$ (8,000)	\$ (7,000)	\$ -	\$ -
Net assets at beginning of period	\$ (251)	\$ 17,346	\$ 35,808	\$ 52,903	\$ 60,671
Ending net assets	\$ 14,639	\$ 9,345	\$ 23,527	\$ 47,512	\$ 47,512