

Statement of Financial Position

As at 30 June 2021

| | Note | Actual 2021 \$000 | Budget ¹ 2021 \$000 | Actual 2020 \$000 |
|---|------|-------------------------|--------------------------------------|-------------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Cash and cash equivalents | 4 | 3,659 | 43 | 2,912 |
| Trade and other receivables | 5 | 175 | 150 | 300 |
| Inventories | | 92 | 100 | 87 |
| | | <u>3,926</u> | <u>293</u> | <u>3,299</u> |
| Non-Current Assets | | | | |
| Property, Plant and Equipment | 6 | <u>-</u> | <u>-</u> | <u>-</u> |
| | | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL ASSETS | | <u>3,926</u> | <u>293</u> | <u>3,299</u> |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Trade, other payables and accruals | 7 | 1,016 | 628 | 545 |
| Monies held in trust | 7 | 9 | - | 9 |
| Revenue in Advance | 8 | 468 | - | 661 |
| Employee Benefits | 9 | 401 | 390 | 562 |
| | | <u>1,894</u> | <u>1,008</u> | <u>1,777</u> |
| TOTAL LIABILITIES | | <u>1,894</u> | <u>1,008</u> | <u>1,777</u> |
| NET ASSETS | | <u>2,032</u> | <u>(715)</u> | <u>1,522</u> |
| EQUITY | | | | |
| Accumulated Comprehensive revenue and expense | 10 | 224 | (2,037) | 242 |
| Restricted Funds | 11 | 1,808 | 1,322 | 1,280 |
| TOTAL EQUITY | | <u>2,032</u> | <u>(715)</u> | <u>1,522</u> |

Basics Of Fund Accounting

A Gutmann



Basics Of Fund Accounting:

Budgeting for Public Managers Swain,2015-05-18 Benefiting from the authors many years of teaching undergraduate and graduate students and practitioners here is a clear comprehensive practice oriented text for public budgeting courses Rather than presenting each budgeting concern in mind numbing detail the book offers a commonsensical view of public budgeting and its importance to current and future public managers The text is designed to show readers how managers relate to budgeting and how their actions make a difference in the operation and performance of public organizations The book covers the historical development of public budgeting sources of public revenues revenue management budgeting processes and formats operating techniques politics within public budgeting and more Budgeting for Public Managers is concise clearly written well illustrated and grounded in the real world concerns of public managers Each chapter concludes with a helpful list of additional reading and resources for readers who want to dig deeper into budgeting practice and application

Accountants' Handbook, Volume 2 D. R. Carmichael,O. Ray Whittington,Lynford Graham,2007-04-06 This highly regarded reference is relied on by a considerable part of the accounting profession in their day to day work This handbook is the first place many accountants look to find answers to practice questions Its comprehensive scope is widely recognized and relied on It is designed as a single reference source that provides answers to all reasonable questions on accounting and financial reporting asked by accountants auditors bankers lawyers financial analysts and other preparers and users of accounting information

Statistics of Land-grant Colleges and Universities United States. Office of Education,1959

Encyclopedia of Library and Information Sciences John D. McDonald,Michael Levine-Clark,2017-03-15 The Encyclopedia of Library and Information Sciences comprising of seven volumes now in its fourth edition compiles the contributions of major researchers and practitioners and explores the cultural institutions of more than 30 countries This major reference presents over 550 entries extensively reviewed for accuracy in seven print volumes or online The new fourth edition which includes 55 new entire entries and 60 revised entries continues to reflect the growing convergence among the disciplines that influence information and the cultural record with coverage of the latest topics as well as classic articles of historical and theoretical importance

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Encyclopedia of Library and Information Science, Second Edition - Miriam Drake,2003-05-20 A revitalized version of the popular classic the Encyclopedia of Library and Information Science Second Edition targets new and dynamic movements in the distribution acquisition and development of print and online media compiling articles from more than 450 information specialists on topics including program planning in the digital era recruitment information management advances in digital technology and encoding intellectual property and hardware software database selection and design competitive intelligence electronic records preservation decision support systems ethical issues in information online library instruction telecommuting and digital library projects

Handbook of College and University Trusteeship Richard T. Ingram,1980

Transit Journal ,1916 *Annual Financial and Statistical Report of the Transactions of the Board of Education of the City of New York for the Fiscal and Calendar Years ...* New York (N.Y.). Board of Education,1914 Each vol 1906 1908 1906 1910 and 1907 1911 1912 1916 contains tables of data for each year arranged in parallel columns for comparison purposes Vol 1906 1908 also contains property records and photographs of all New York s public schools called the Real estate section in subsequent vols 1911 1915 and includes only data for instance where changes or new acquisitions occurred since the previous report Reports 1911 1915 include Pictorial section containing photographic illustrations of various school activities

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American Accountant ,1930 *Accountants' Handbook, 2 Volume Set* D. R. Carmichael, Steven B. Lilien, Martin Mellman, 1999-01-19 The book provides comprehensive coverage of the field to both accounting professionals and professionals in other fields who have a need or desire to obtain a quick understandable and thorough exposure to a complex accounting related subject It is designed as a single reference source that provides an answer to all reasonable questions on accounting and financial reporting asked by accountants auditors bankers lawyers financial analysts and other users and preparers of accounting information Chapters are prepared by partners in major accounting firms financial executives financial analysts or other relevant business professionals Every major international accounting firm is represented among the authors The specialized expertise of the individual authors remains the critical distinguishing characteristic of the Accountant s Handbook This book is supplemented annually

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