



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
As of February 28, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (127)	\$ 18,377	\$ 10,655	\$ 28,905
Coast360	\$ 1,271		\$ 28,800	\$ 30,071
Accounts receivable, net	\$ 426		\$ 3,200	\$ 3,626
Deposit	\$ 500			\$ 500
Undeposited Funds	\$ 470			\$ 470
Equipment - Laptop	\$ 449			\$ 449
Total assets	\$ 3,089	\$ 18,377	\$ 42,655	\$ 64,121
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	467	-	-	467
Unrestricted	2,622	11,377	31,213	45,212
Total net assets	3,089	18,377	42,655	64,121
Total liabilities and net assets	\$ 3,089	\$ 18,377	\$ 42,655	\$ 64,121

**Statement of Activities
For the month ended February 28, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	8 Months Ended 02/28/15
Revenues					
Training				\$ -	\$ 50,248
Luncheon collections	\$ 520			\$ 520	\$ 4,041
Chapter dues				\$ -	\$ 588
5k run				\$ -	\$ 9,740
Donations				\$ -	\$ 500
Other income				\$ -	\$ 1,630
Total revenues	\$ 520	\$ -	\$ -	\$ 520	\$ 66,747
Expenses					
Training costs				\$ -	\$ 24,934
Membership luncheon	\$ 990			\$ 990	\$ 6,721
CGFM				\$ -	\$ 1,080
Scholarships				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ -
5k run				\$ -	\$ 1,933
PDC				\$ -	\$ 8,411
Bad debts				\$ -	\$ 500
Other expenses				\$ -	\$ 740
Total expenses	\$ 990	\$ -	\$ -	\$ 990	\$ 44,320
Increase (decrease) in net assets	\$ (470)	\$ -	\$ -	\$ (470)	\$ 22,427
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 3,559	\$ 18,377	\$ 42,654	\$ 64,591	\$ 41,694
Ending net assets	\$ 3,089	\$ 18,377	\$ 42,654	\$ 64,121	\$ 64,121