



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**

**Statement of Financial Position (DRAFT)  
As of September 30, 2017**

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total</b>
<b>Assets</b>				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (6,408)	\$ 10,845	\$ 16,599	\$ 21,035
Coast360	\$ 10,239		\$ 40,000	\$ 50,239
Accounts receivable, net	\$ 2,410	\$ 2,300	\$ 5,316	\$ 10,026
Deposits	\$ 500			\$ 500
Advances to Members			\$ -	\$ -
Undeposited Funds	\$ 170		\$ 3,800	\$ 3,970
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
<b>Total assets</b>	<b>\$ 8,012</b>	<b>\$ 13,145</b>	<b>\$ 65,714</b>	<b>\$ 86,871</b>
<b>Liabilities and net assets</b>				
<b>Liabilities</b>				
Accounts payable	-	-	-	\$ -
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Net assets</b>				
Unrestricted	8,012	13,145	65,714	\$ 86,871
<b>Total net assets</b>	<b>8,012</b>	<b>13,145</b>	<b>65,714</b>	<b>86,871</b>
<b>Total liabilities and net assets</b>	<b>\$ 8,012</b>	<b>\$ 13,145</b>	<b>\$ 65,714</b>	<b>\$ 86,871</b>

**Statement of Activities (DRAFT)  
For the month ended September 30, 2017**

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total</b>	<b>3 Months Ended 09/30/17</b>
<b>Revenues</b>					
Training			\$ 17,450	\$ 17,450	\$ 22,850
Luncheon collections	\$ 1,195			\$ 1,195	\$ 2,370
Chapter dues				\$ -	\$ -
5k run				\$ -	\$ -
Donations				\$ -	\$ -
Other income	\$ 15			\$ 15	\$ 1,668
<b>Total revenues</b>	<b>\$ 1,210</b>	<b>\$ -</b>	<b>\$ 17,450</b>	<b>\$ 18,660</b>	<b>\$ 26,888</b>
<b>Expenses</b>					
Training costs			\$ 89	\$ 89	\$ 2,684
Membership luncheon	\$ 2,247			\$ 2,247	\$ 4,359
CGFM				\$ -	\$ -
Scholarships				\$ -	\$ -
Program				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ -
5k run				\$ -	\$ -
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 312			\$ 312	\$ 773
<b>Total expenses</b>	<b>\$ 2,559</b>	<b>\$ -</b>	<b>\$ 89</b>	<b>\$ 2,648</b>	<b>\$ 7,815</b>
Increase (decrease) in net assets	\$ (1,349)	\$ -	\$ 17,361	\$ 16,012	\$ (13,159)
Fund transfer				\$ -	\$ -
<b>Net assets at beginning of period</b>	<b>\$ 9,361</b>	<b>\$ 13,145</b>	<b>\$ 48,353</b>	<b>\$ 70,859</b>	<b>\$ 60,671</b>
<b>Ending net assets</b>	<b>\$ 8,012</b>	<b>\$ 13,145</b>	<b>\$ 65,714</b>	<b>\$ 86,871</b>	<b>\$ 47,512</b>