



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position (DRAFT)
As of January 31, 2018**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (8,659)	\$ 5,372	\$ 41,013	\$ 37,726
Coast360	\$ 10,239		\$ 15,000	\$ 25,239
Accounts receivable, net	\$ 3,320	\$ 2,300	\$ 4,993	\$ 10,613
Deposits	\$ 500			\$ 500
Advances to Members				\$ -
Undeposited Funds	\$ 285		\$ 3,800	\$ 4,085
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
Total assets	\$ 6,787	\$ 7,672	\$ 64,805	\$ 79,265
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	\$ -
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	-	-	-	\$ -
Net assets				
Unrestricted	6,787	7,672	64,805	\$ 79,265
Total net assets	6,787	7,672	64,805	79,265
Total liabilities and net assets	\$ 6,787	\$ 7,672	\$ 64,805	\$ 79,265

**Statement of Activities (DRAFT)
For the month ended January 31, 2018**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	7 Months Ended 01/31/18
Revenues					
Training				\$ -	\$ 22,850
Luncheon collections	\$ 1,180			\$ 1,180	\$ 5,990
Chapter dues				\$ -	\$ -
5k run				\$ -	\$ -
Donations		\$ -		\$ -	\$ 75
Other income				\$ -	\$ 2,236
Total revenues	\$ 1,180	\$ -	\$ -	\$ 1,180	\$ 31,151
Expenses					
Training costs				\$ -	\$ 2,684
Membership luncheon	\$ 1,097			\$ 1,097	\$ 8,974
CGFM				\$ -	\$ 909
Scholarships				\$ -	\$ 5,500
Program				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ 230
5k run				\$ -	\$ 125
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 25			\$ 25	\$ 1,263
Total expenses	\$ 1,122	\$ -	\$ -	\$ 1,122	\$ 19,684
Increase (decrease) in net assets	\$ 58	\$ -	\$ -	\$ 58	\$ 11,467
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 6,729	\$ 7,672	\$ 64,805	\$ 79,207	\$ 60,671
Ending net assets	\$ 6,787	\$ 7,672	\$ 64,805	\$ 79,265	\$ 72,138