



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash				\$ -
Cash in bank	\$ (10,710)	\$ 5,372	\$ 19,029	\$ 13,691
Coast360	\$ 10,239		\$ 15,000	\$ 25,239
Accounts receivable, net	\$ 3,030	\$ 2,300	\$ 5,143	\$ 10,473
Deposits	\$ 500			\$ 500
Advances to Members				\$ -
Undeposited Funds	\$ 285		\$ 3,800	\$ 4,085
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
Total assets	\$ 4,346	\$ 7,672	\$ 42,972	\$ 54,990
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	\$ -
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	-	-	-	\$ -
Net assets				
Unrestricted	4,346	7,672	42,972	\$ 54,990
Total net assets	4,346	7,672	42,972	54,990
Total liabilities and net assets	\$ 4,346	\$ 7,672	\$ 42,972	\$ 54,990

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	9 Months Ended 03/31/18
Revenues					
Training				\$ -	\$ 25,420
Luncheon collections	\$ 420			\$ 420	\$ 6,925
Chapter dues				\$ -	\$ -
5k run				\$ -	\$ -
Donations		\$ -		\$ -	\$ 75
Other income				\$ -	\$ 3,586
Total revenues	\$ 420	\$ -	\$ -	\$ 420	\$ 36,006
Expenses					
Training costs			\$ 1,050	\$ 1,050	\$ 25,733
Membership luncheon	\$ 2,210			\$ 2,210	\$ 13,104
CGFM				\$ -	\$ 909
Scholarships				\$ -	\$ 5,500
Program			\$ 1,250	\$ 1,250	\$ 1,250
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ 230
5k run				\$ -	\$ 125
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 183			\$ 183	\$ 1,964
Total expenses	\$ 2,393	\$ -	\$ 2,300	\$ 4,693	\$ 48,814
Increase (decrease) in net assets	\$ (1,973)	\$ -	\$ (2,300)	\$ (4,273)	\$ (12,808)
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 6,319	\$ 7,672	\$ 45,271	\$ 59,262	\$ 60,671
Ending net assets	\$ 4,346	\$ 7,672	\$ 42,972	\$ 54,990	\$ 47,863