



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**

**Statement of Financial Position  
As of April 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	\$ (9,105)	\$ 9,220	\$ 22,485	\$ 22,599
Coast360	\$ 10,239		\$ 40,000	\$ 50,239
Accounts receivable, net	\$ 2,781		\$ 1,820	\$ 4,601
Deposits	\$ 500			\$ 500
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
<b>Total assets</b>	<b>\$ 5,517</b>	<b>\$ 9,220</b>	<b>\$ 64,304</b>	<b>\$ 79,041</b>
<b>Liabilities and net assets</b>				
<b>Liabilities</b>				
Accounts payable	0	-	-	\$ 0
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
<b>Total liabilities</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Net Position</b>				
<b>Earmarked</b>				
Accountability	201	-	5,014	\$ 5,215
Admin - Chapter Fund	125	3,786	-	\$ 3,911
CGFM	3,664	-	-	\$ 3,664
Chapter Admin	-	-	-	\$ -
Community Service	-	425	-	\$ 425
Communication	199	-	-	\$ 199
Early Careers	2,000	-	-	\$ 2,000
Education	-	-	-	\$ -
Membership	500	-	-	\$ 500
Scholarships	-	5,000	-	\$ 5,000
Unrestricted	(1,172)	9	59,290	\$ 58,127
<b>Total net assets</b>	<b>5,517</b>	<b>9,220</b>	<b>64,304</b>	<b>79,041</b>
<b>Total liabilities and net position</b>	<b>\$ 5,517</b>	<b>\$ 9,220</b>	<b>\$ 64,304</b>	<b>\$ 79,041</b>

**Statement of Activities  
For the month ended April 30, 2017**

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total</b>	<b>10 Months Ended 04/30/17</b>
<b>Revenues</b>					
Training				\$ -	\$ 83,435
Luncheon collections	\$ 537			\$ 537	\$ 5,577
Chapter dues	\$ 348			\$ 348	\$ 1,034
5k run				\$ -	\$ 3,730
Donations				\$ -	\$ 492
Other income				\$ -	\$ -
<b>Total revenues</b>	<b>\$ 885</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 885</b>	<b>\$ 94,268</b>
<b>Expenses</b>					
Training costs				\$ -	\$ 31,657
Membership luncheon	\$ 1,055			\$ 1,055	\$ 9,828
CGFM				\$ -	\$ 368
Scholarships				\$ -	\$ 1,725
Program	\$ 560			\$ 560	\$ (140)
Donations				\$ -	\$ 500
Community Service Activities				\$ -	\$ 5,782
5k Run				\$ -	\$ (100)
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses				\$ -	\$ 858
<b>Total expenses</b>	<b>\$ 1,615</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,615</b>	<b>\$ 50,478</b>
Increase (decrease) in net position	\$ (730)	\$ -	\$ -	\$ (730)	\$ 43,790
Temp. Formula Rounding off Adj.					\$ -
Fund transfer				\$ -	\$ -
Net position at beginning of period	\$ 6,247	\$ 9,219	\$ 64,304	\$ 79,771	\$ 35,251
<b>Ending Net Position</b>	<b>\$ 5,517</b>	<b>\$ 9,219</b>	<b>\$ 64,304</b>	<b>\$ 79,041</b>	<b>\$ 79,041</b>