



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
As of January 31, 2017**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ 801	\$ 9,502	\$ 15,598	\$ 25,901
Coast360	\$ 10,239		\$ 40,000	\$ 50,239
Accounts receivable, net	\$ 1,357		\$ 3,168	\$ 4,525
Deposits				\$ -
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ 12,497	\$ 9,502	\$ 58,766	\$ 80,765
Liabilities and net assets				
Liabilities				
Accounts payable	0	-	-	\$ 0
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	0	-	-	\$ 0
Net Position				
Earmarked				
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	5,808	291	53,752	\$ 59,851
Total net assets	12,497	9,502	58,766	80,765
Total liabilities and net position	\$ 12,497	\$ 9,502	\$ 58,766	\$ 80,765

**Statement of Activities
For the month ended January 31, 2017**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	6 Months Ended 01/31/17
Revenues					
Training				\$ -	\$ 81,005
Luncheon collections	\$ 1,090			\$ 1,090	\$ 3,930
Chapter dues	\$ 240			\$ 240	\$ 686
5k run				\$ -	\$ 3,730
Donations		\$ 390		\$ 390	\$ 492
Other income				\$ -	\$ -
Total revenues	\$ 1,330	\$ 390	\$ -	\$ 1,720	\$ 89,843
Expenses					
Training costs				\$ -	\$ 31,557
Membership luncheon	\$ 1,056			\$ 1,056	\$ 6,532
CGFM				\$ -	\$ 59
Scholarships				\$ -	\$ 525
Program				\$ -	\$ (1,000)
Donations				\$ -	\$ 500
Community Service Activities		\$ 5,500		\$ 5,500	\$ 5,500
5k Run				\$ -	\$ (100)
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 142			\$ 142	\$ 756
Total expenses	\$ 1,198	\$ 5,500	\$ -	\$ 6,698	\$ 44,329
Increase (decrease) in net position	\$ 132	\$ (5,110)	\$ -	\$ (4,978)	\$ 45,513
Temp. Formula Rounding off Adj.					\$ -
Fund transfer	\$ 4,408		\$ (4,408)	\$ -	\$ -
Net position at beginning of period	\$ 7,957	\$ 14,612	\$ 63,174	\$ 85,742	\$ 35,251
Ending Net Position	\$ 12,497	\$ 9,502	\$ 58,766	\$ 80,764	\$ 80,764