



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**

**Statement of Financial Position  
As of August 31, 2015**

	<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	\$ (2,592)	\$ 17,345	\$ 7,009	\$ 21,763
Coast360	\$ 1,276		\$ 28,800	\$ 30,076
Accounts receivable, net	\$ 964			\$ 964
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
<b>Total assets</b>	<b>\$ (252)</b>	<b>\$ 17,345</b>	<b>\$ 35,809</b>	<b>\$ 52,903</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>				
<b>Earmarked</b>				
Education	-	-	-	-
Accountability	-	-	-	-
CGFM	-	-	-	-
Community Service	-	-	-	-
Scholarships	-	-	-	-
Early Careers	-	-	-	-
Chapter Admin	-	-	-	-
Unrestricted	(252)	17,345	35,809	52,903
<b>Total net assets</b>	<b>(252)</b>	<b>17,345</b>	<b>35,809</b>	<b>52,903</b>
<b>Total liabilities and net assets</b>	<b>\$ (252)</b>	<b>\$ 17,345</b>	<b>\$ 35,809</b>	<b>\$ 52,903</b>

**Statement of Activities  
For the month ended August 31, 2015**

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total</b>
<b>Revenues</b>				
Training				\$ -
Luncheon collections	\$ 778			\$ 778
Chapter dues	\$ -			\$ -
5k run				\$ -
Donations				\$ -
Other income				\$ -
<b>Total revenues</b>	<b>\$ 778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 778</b>
<b>Expenses</b>				
Training costs				\$ -
Membership luncheon	\$ 1,474			\$ 1,474
CGFM				\$ -
Scholarships				\$ -
Donations		\$ 1,000		\$ 1,000
Community Service Activities				\$ -
5k run				\$ -
PDC			\$ -	\$ -
Bad debts				\$ -
Depreciation				\$ -
Other expenses	\$ -			\$ -
<b>Total expenses</b>	<b>\$ 1,474</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 2,474</b>
Increase (decrease) in net assets	\$ (696)	\$ (1,000)	\$ -	\$ (1,696)
Fund transfer <sup>(1)</sup>	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 445	\$ 18,346	\$ 35,808	\$ 54,599
<b>Ending net assets</b>	<b>\$ (251)</b>	<b>\$ 17,346</b>	<b>\$ 35,808</b>	<b>\$ 52,903</b>