



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**

**Statement of Financial Position (DRAFT)  
As of August 31, 2017**

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total</b>
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (4,755)	\$ 10,845	\$ 2,737	\$ 8,827
Coast360	\$ 10,239		\$ 40,000	\$ 50,239
Accounts receivable, net	\$ 2,260	\$ 2,300	\$ 1,416	\$ 5,976
Deposit	\$ 500		\$ -	\$ 500
Undeposited Funds	\$ 15		\$ 4,200	\$ 4,215
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
<b>Total assets</b>	<b>\$ 9,361</b>	<b>\$ 13,145</b>	<b>\$ 48,353</b>	<b>\$ 70,859</b>
<b>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>				
Unrestricted	9,361	13,145	48,353	70,859
<b>Total net assets</b>	<b>9,361</b>	<b>13,145</b>	<b>48,353</b>	<b>70,859</b>
<b>Total liabilities and net assets</b>	<b>\$ 9,361</b>	<b>\$ 13,145</b>	<b>\$ 48,353</b>	<b>\$ 70,859</b>

**Statement of Activities (DRAFT)  
For the month ended August 31, 2017**

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total</b>	<b>2 Months Ended 08/31/17</b>
Training			\$ 4,800	\$ 4,800	\$ 5,400
Luncheon collections	\$ 650			\$ 650	\$ 1,175
Chapter dues				\$ -	\$ -
5k run				\$ -	\$ -
Donations				\$ -	\$ -
Other income				\$ -	\$ 1,653
<b>Total revenues</b>	<b>\$ 650</b>	<b>\$ -</b>	<b>\$ 4,800</b>	<b>\$ 5,450</b>	<b>\$ 8,228</b>
Training costs			\$ 430	\$ 430	\$ 2,595
Membership luncheon	\$ 1,056			\$ 1,056	\$ 2,112
CGFM				\$ -	\$ -
Scholarships				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ -
5k run				\$ -	\$ -
PDC			\$ -	\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 426		\$ 35	\$ 461	\$ 461
<b>Total expenses</b>	<b>\$ 1,482</b>	<b>\$ -</b>	<b>\$ 465</b>	<b>\$ 1,947</b>	<b>\$ 5,167</b>
Increase (decrease) in net assets	\$ (832)	\$ -	\$ 4,335	\$ 3,503	\$ 3,061
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 10,193	\$ 13,145	\$ 44,018	\$ 67,355	\$ 67,798
<b>Ending net assets</b>	<b>\$ 9,361</b>	<b>\$ 13,145</b>	<b>\$ 48,353</b>	<b>\$ 70,859</b>	<b>\$ 70,859</b>