



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
As of April 30, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (489)	\$ 13,424	\$ 12,218	\$ 25,153
Coast360	\$ 1,276		\$ 28,800	\$ 30,076
Accounts receivable, net	\$ 1,234		\$ 285	\$ 1,519
Deposit				\$ -
Undeposited Funds				\$ -
Equipment - Laptop	\$ 449			\$ 449
Total assets	\$ 2,570	\$ 13,424	\$ 41,303	\$ 57,297
Liabilities and net assets				
Liabilities				
Accounts payable	580	-	-	580
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	580	-	-	580
Net assets				
Earmarked				
Education	-	-	5,405	5,405
Accountability	-	-	500	500
CGFM	-	-	3,328	3,328
Community Service	-	47	-	47
Scholarships	-	1,000	-	1,000
Early Careers	-	-	1,321	1,321
Chapter Admin	(1,920)	-	-	(1,920)
Unrestricted	3,911	12,377	30,748	47,036
Total net assets	1,990	13,424	41,303	56,717
Total liabilities and net assets	\$ 2,570	\$ 13,424	\$ 41,303	\$ 57,297

**Statement of Activities
For the month ended April 30, 2015**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	10 Months Ended 04/30/15
Revenues					
Training				\$ -	\$ 50,783
Luncheon collections	\$ 774			\$ 774	\$ 5,065
Chapter dues	\$ 260			\$ 260	\$ 848
5k run				\$ -	\$ 9,740
Donations				\$ -	\$ 500
Other income				\$ -	\$ 1,635
Total revenues	\$ 1,034	\$ -	\$ -	\$ 1,034	\$ 68,570
Expenses					
Training costs				\$ -	\$ 25,770
Membership luncheon	\$ 1,298			\$ 1,298	\$ 9,009
CGFM				\$ -	\$ 1,132
Scholarships		\$ 4,000		\$ 4,000	\$ 4,000
Donations		\$ 500		\$ 500	\$ 1,500
Community Service Activities				\$ -	\$ 453
5k run				\$ -	\$ 1,933
PDC				\$ -	\$ 8,411
Bad debts				\$ -	\$ 500
Other expenses	\$ 99			\$ 99	\$ 839
Total expenses	\$ 1,397	\$ 4,500	\$ -	\$ 5,897	\$ 53,547
Increase (decrease) in net assets	\$ (363)	\$ (4,500)	\$ -	\$ (4,863)	\$ 15,023
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 2,354	\$ 17,925	\$ 41,302	\$ 61,581	\$ 41,694
Ending net assets	\$ 1,991	\$ 13,425	\$ 41,302	\$ 56,717	\$ 56,717