



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (8,212)	\$ 5,372	\$ 16,013	\$ 13,174
Coast360	\$ 10,239		\$ 40,000	\$ 50,239
Accounts receivable, net	\$ 2,930	\$ 2,300	\$ 4,993	\$ 10,223
Deposits	\$ 500			\$ 500
Advances to Members				\$ -
Undeposited Funds	\$ 170		\$ 3,800	\$ 3,970
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
Total assets	\$ 6,729	\$ 7,672	\$ 64,805	\$ 79,207
Liabilities and net assets				
Liabilities				
Accounts payable		-	-	\$ -
Deferred revenue		-	-	\$ -
Other liabilities		-	-	\$ -
Total liabilities				\$ -
Net assets				
Unrestricted	6,729	7,672	64,805	\$ 79,207
Total net assets	6,729	7,672	64,805	79,207
Total liabilities and net assets	\$ 6,729	\$ 7,672	\$ 64,805	\$ 79,207

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	6 Months Ended 12/31/17
Revenues					
Training				\$ -	\$ 22,850
Luncheon collections	\$ 1,140			\$ 1,140	\$ 4,810
Chapter dues				\$ -	\$ -
Sk run				\$ -	\$ -
Donations		\$ 75		\$ 75	\$ 75
Other income	\$ 210	\$ 308		\$ 518	\$ 2,236
Total revenues	\$ 1,350	\$ 383	\$ -	\$ 1,733	\$ 29,971
Expenses					
Training costs				\$ -	\$ 2,684
Membership luncheon				\$ -	\$ 7,876
CGFM			\$ 192	\$ 192	\$ 909
Scholarships Program				\$ -	\$ 5,500
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ 230
Sk run				\$ -	\$ 125
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses	\$ 465			\$ 465	\$ 1,238
Total expenses	\$ 465	\$ -	\$ 192	\$ 657	\$ 18,562
Increase (decrease) in net assets	\$ 885	\$ 383	\$ (192)	\$ 1,076	\$ 11,409
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 5,845	\$ 7,289	\$ 64,997	\$ 78,131	\$ 60,671
Ending net assets	\$ 6,729	\$ 7,672	\$ 64,805	\$ 79,207	\$ 72,080