



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
As of July 31, 2015

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (806)	\$ 18,345	\$ 7,009	\$ 24,549
Coast360	\$ 1,276		\$ 28,800	\$ 30,076
Accounts receivable, net	\$ 894			\$ 894
Advances to Members			\$ -	\$ -
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ -			\$ -
Total assets	\$ 1,464	\$ 18,345	\$ 35,809	\$ 55,619
Liabilities and net assets				
Liabilities				
Accounts payable	1,020	-	-	1,020
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	1,020	-	-	1,020
Net assets				
Earmarked				
Education	-	-	-	-
Accountability	-	-	-	-
CGFM	-	-	-	-
Community Service	-	-	-	-
Scholarships	-	-	-	-
Early Careers	-	-	-	-
Chapter Admin	-	-	-	-
Unrestricted	444	18,345	35,809	54,599
Total net assets	444	18,345	35,809	54,599
Total liabilities and net assets	\$ 1,464	\$ 18,345	\$ 35,809	\$ 55,619

Statement of Activities
For the month ended July 31, 2015

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Revenues				
Training				\$ -
Luncheon collections	\$ 454			\$ 454
Chapter dues	\$ 355			\$ 355
5k run				\$ -
Donations				\$ -
Other income				\$ -
Total revenues	\$ 809	\$ -	\$ -	\$ 809
Expenses				
Training costs				\$ -
Membership luncheon	\$ 990			\$ 990
CGFM				\$ -
Scholarships				\$ -
Donations				\$ -
Community Service Activities				\$ -
5k run				\$ -
PDC			\$ 5,494	\$ 5,494
Bad debts				\$ -
Depreciation				\$ -
Other expenses	\$ 397			\$ 397
Total expenses	\$ 1,387	\$ -	\$ 5,494	\$ 6,881
Increase (decrease) in net assets	\$ (579)	\$ -	\$ (5,494)	\$ (6,072)
Fund transfer ⁽¹⁾	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 1,023	\$ 18,346	\$ 41,302	\$ 60,671
Ending net assets	\$ 445	\$ 18,346	\$ 35,808	\$ 54,599