



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position (DRAFT)
As of November 30, 2017**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (9,206)	\$ 4,989	\$ 15,882	\$ 11,665
Coast360	\$ 10,239		\$ 40,000	\$ 50,239
Accounts receivable, net	\$ 2,900	\$ 2,300	\$ 5,316	\$ 10,516
Deposits	\$ 500			\$ 500
Advances to Members				\$ -
Undeposited Funds	\$ 310		\$ 3,800	\$ 4,110
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
Total assets	\$ 5,845	\$ 7,289	\$ 64,997	\$ 78,131
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	\$ -
Deferred revenue	-	-	-	\$ -
Other liabilities	-	-	-	\$ -
Total liabilities	-	-	-	\$ -
Net assets				
Unrestricted	5,845	7,289	64,997	\$ 78,131
Total net assets	5,845	7,289	64,997	78,131
Total liabilities and net assets	\$ 5,845	\$ 7,289	\$ 64,997	\$ 78,131

**Statement of Activities (DRAFT)
For the month ended November 2017**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	5Months Buded 11/30/17
Revenues					
Training				\$ -	\$ 22,850
Luncheon collections	\$ 1,005			\$ 1,005	\$ 3,670
Chapter dues				\$ -	\$ -
5k run				\$ -	\$ -
Donations				\$ -	\$ -
Other income				\$ -	\$ 1,718
Total revenues	\$ 1,005	\$ -	\$ -	\$ 1,005	\$ 28,238
Expenses					
Training costs				\$ -	\$ 2,684
Membership luncheon	\$ 1,170			\$ 1,170	\$ 7,876
CGFM				\$ -	\$ 717
Scholarships				\$ -	\$ 5,500
Program				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities		\$ 200		\$ 200	\$ 230
5k run		\$ 125		\$ 125	\$ 125
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses				\$ -	\$ 773
Total expenses	\$ 1,170	\$ 325	\$ -	\$ 1,495	\$ 17,905
Increase (decrease) in net assets	\$ (165)	\$ (325)	\$ -	\$ (490)	\$ 10,333
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 6,009	\$ 7,614	\$ 64,997	\$ 78,621	\$ 60,671
Ending net assets	\$ 5,845	\$ 7,289	\$ 64,997	\$ 78,131	\$ 71,004