



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	\$ 100			\$ 100
Cash in bank	\$ (3,823)	\$ 10,845	\$ 3,203	\$ 10,224
Coast360	\$ 10,239		\$ 40,000	\$ 50,239
Accounts receivable, net	\$ 2,175	\$ 2,300	\$ 816	\$ 5,291
Deposit	\$ 500			\$ 500
Undeposited Funds				\$ -
Equipment - Laptop (Net Dep)	\$ 1,002			\$ 1,002
Total assets	\$ 10,193	\$ 13,145	\$ 44,018	\$ 67,355
Liabilities and net assets				
Liabilities				
Accounts payable				
Deferred revenue				
Other liabilities				
Total liabilities	-	-	-	-
Net assets				
Unrestricted	10,193	13,145	44,018	67,355
Total net assets	10,193	13,145	44,018	67,355
Total liabilities and net assets	\$ 10,193	\$ 13,145	\$ 44,018	\$ 67,355

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

	Chapter Fund	Community Service Fund	Professional Development Fund	Total	1 Month Ended 07/31/17
Revenues					
Training			\$ 600	\$ 600	\$ 600
Luncheon collections	\$ 525			\$ 525	\$ 525
Chapter dues				\$ -	\$ -
5k run				\$ -	\$ -
Donations				\$ -	\$ -
Other income	\$ 1,653			\$ 1,653	\$ 1,653
Total revenues	\$ 2,178	\$ -	\$ 600	\$ 2,778	\$ 2,778
Expenses					
Training costs			\$ 2,165	\$ 2,165	\$ 2,165
Membership luncheon	\$ 1,056			\$ 1,056	\$ 1,056
CGFM				\$ -	\$ -
Scholarships				\$ -	\$ -
Programs				\$ -	\$ -
Donations				\$ -	\$ -
Community Service Activities				\$ -	\$ -
5k run				\$ -	\$ -
PDC				\$ -	\$ -
Bad debts				\$ -	\$ -
Depreciation				\$ -	\$ -
Other expenses				\$ -	\$ -
Total expenses	\$ 1,056	\$ -	\$ 2,165	\$ 3,221	\$ 3,221
Increase (decrease) in net assets	\$ 1,122	\$ -	\$ (1,565)	\$ (443)	\$ (443)
Fund transfer	\$ -	\$ -	\$ -	\$ -	\$ -
Net assets at beginning of period	\$ 9,071	\$ 13,145	\$ 45,583	\$ 67,798	\$ 67,798
Ending net assets	\$ 10,193	\$ 13,145	\$ 44,018	\$ 67,355	\$ 67,355