

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER



Statement of Financial Position
07/01/13 - 1/31/14

	Chapter Fund	Community Service Fund	Professional Development Fun	Total (Memo Only)
Assets				
Petty Cash	100			100
Cash in bank	\$ (6,727)	\$ 20,162	\$ 28,212	41,647
GGEFCU	\$ 1,257			1,257
Accounts receivable, net	40	-	8,225	8,265
Equipment - Laptop	449			449
Total assets	(4,881)	20,162	36,437	51,718
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	-	-	-	-
Net assets				
Earmarked				
5k run	-	1,899	-	1,899
CGFM	-	-	3,010	3,010
Early careers	-	-	463	463
PDC	-	-	1,273	1,273
Emergency relief fund	-	-	-	-
H. Dierking scholarship	-	-	9,500	9,500
Training	-	-	5,877	5,877
Awards & memberships	-	-	-	-
Sugar Plum Tree	-	733	-	733
Unrestricted	(10,834)	17,430	22,368	28,964
Total net assets	(4,881)	20,162	36,437	51,718
Total liabilities and net assets	\$ (4,881)	\$ 20,162	\$ 36,437	\$ 51,718

Statement of Activities
For the month ended January 31, 2014

Revenues				
Training	\$ -	\$ -	\$ 12,025	\$ 12,025
Luncheon collections	3,666	-	-	3,666
Chapter dues	900	-	-	900
5k run	-	3,367	-	3,367
Donations	698	8,935	-	9,633
H. Dierking scholarship donations	-	-	-	-
Other income	55	-	-	55
Total revenues	5,319	12,302	12,025	29,646
Expenses				
Training costs	\$ -	\$ -	\$ 12,390	\$ 12,390
Membership luncheon	7,682	-	-	7,682
Awards/Scholarships	121	-	462	583
H. Dierking scholarship	7,000	-	-	7,000
Donations	150	500	-	650
Community Service Activities	-	719	-	719
5k run	-	3,209	-	3,209
PDC	-	-	2,420	2,420
Bad debts	(360)	-	-	(360)
Other expenses	915	-	-	915
Total expenses	15,508	4,428	15,272	35,208
Increase (decrease) in net assets	(10,189)	7,874	(3,247)	(5,562)
Fund transfer	-	-	-	-
Net assets at beginning of period	\$ (645)	\$ 12,188	\$ 45,738	\$ 57,281
Ending net assets	\$ (10,834)	\$ 20,062	\$ 42,491	\$ 51,719