



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
07/01/13 - 12/31/2013**

| | Chapter Fund | Community Service Fund | Professional Development Fund | Total (Memo Only) |
|---|---------------------|-------------------------------|--------------------------------------|--------------------------|
| Assets | | | | |
| Petty Cash | 100 | | | 100 |
| Cash in bank | \$ (6,521) | \$ 20,282 | \$ 42,981 | 56,742 |
| GGEFCU | \$ 1,257 | | | 1,257 |
| Accounts receivable, net | 312 | - | 2,500 | 2,812 |
| Equipment - Laptop | 499 | | | 499 |
| Total assets | (4,353) | 20,282 | 45,481 | 61,410 |
| 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 | (4,353) | 17,650 | 25,358 | 38,655 |
| Total net assets | (4,353) | 20,282 | 45,481 | 61,410 |
| Total liabilities and net assets | \$ (4,353) | \$ 20,282 | \$ 45,481 | \$ 61,410 |

**Statement of Activities
For the month ended September 30, 2013**

| | | | | |
|-----------------------------------|-------------------|------------------|------------------|------------------|
| Revenues | | | | |
| Training | \$ - | \$ - | \$ 3,725 | \$ 3,725 |
| Luncheon collections | 3,312 | - | - | 3,312 |
| Chapter dues | 590 | - | - | 590 |
| 5k run | - | 3,367 | - | 3,367 |
| Donations | 698 | 8,935 | - | 9,633 |
| H. Dierking scholarship donations | - | - | - | - |
| Other income | 55 | - | - | 55 |
| Total revenues | 4,655 | 12,302 | 3,725 | 20,682 |
| Expenses | | | | |
| Training costs | \$ - | \$ - | \$ 846 | \$ 846 |
| Membership luncheon | 6,791 | - | - | 6,791 |
| Awards/Scholarships | - | - | 462 | 462 |
| H. Dierking scholarship | 1,000 | - | - | 1,000 |
| Donations | 150 | 500 | - | 650 |
| Community Service Activities | - | 499 | - | 499 |
| 5k run | - | 3,209 | - | 3,209 |
| PDC | - | - | 2,420 | 2,420 |
| Bad debts | (360) | - | - | (360) |
| Other expenses | 782 | - | 254 | 1,036 |
| Total expenses | 8,363 | 4,208 | 3,982 | 16,553 |
| Increase (decrease) in net assets | (3,708) | 8,094 | (257) | 4,129 |
| Fund transfer | - | - | - | - |
| Net assets at beginning of period | \$ (645) | \$ 12,188 | \$ 45,738 | \$ 57,281 |
| Ending net assets | \$ (4,353) | \$ 20,282 | \$ 45,481 | \$ 61,410 |