



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
07/01/13 - 11/30/2013

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Petty Cash	100			100
Cash in bank	\$ (4,857)	\$ 20,282	\$ 43,606	59,031
GGEFCU	\$ 1,257			1,257
Accounts receivable, net	533	-	2,500	3,033
Total assets	(2,967)	20,282	46,106	63,421
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
Total liabilities	-	-	-	-
Net assets				
Earmarked				
5k run	-	4,875	-	4,875
CGFM	-	-	3,010	3,010
Early careers	-	-	463	463
PDC	-	-	3,830	3,830
Emergency relief fund	-	-	-	-
H. Dierking scholarship	-	-	9,500	9,500
Training	-	-	5,877	5,877
Awards & memberships	-	-	-	-
Sugar Plum Tree	-	733	-	733
Unrestricted	(2,967)	14,674	23,426	35,133
Total net assets	(2,967)	20,282	46,106	63,421
Total liabilities and net assets	\$ (2,967)	\$ 20,282	\$ 46,106	\$ 63,421

Statement of Activities
For the month ended September 30, 2013

Revenues				
Training	\$ -	\$ -	\$ 3,350	\$ 3,350
Luncheon collections	2,609	-	-	2,609
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	3,952	12,302	3,350	19,604
Expenses				
Training costs	\$ -	\$ -	\$ 833	\$ 833
Membership luncheon	5,168	-	-	5,168
Awards/Scholarships	-	-	583	583
H. Dierking scholarship	-	-	-	-
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	461	-	-	461
Total expenses	5,419	4,208	3,836	13,463
Increase (decrease) in net assets	(1,467)	8,094	(486)	6,141
Fund transfer	-	-	-	-
Net assets at beginning of period	\$ (1,500)	\$ 12,188	\$ 46,592	\$ 57,280
Ending net assets	\$ (2,967)	\$ 20,282	\$ 46,106	\$ 63,421