

**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
July 31, 2013**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ (3,685)	\$ 19,161	\$ 43,876	\$ 59,352
Accounts receivable, net	261	-	2,459	2,720
Total assets	(3,424)	19,161	46,335	62,073
Liabilities and net assets				
Liabilities				
Accounts payable	-	-	-	-
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
Sugar Plum Tree	-	733	-	733
Unrestricted	(2,256)	14,053	22,487	34,284
Total net assets	(3,424)	19,161	46,335	62,073
Total liabilities and net assets	\$ (3,424)	\$ 19,161	\$ 46,335	\$ 62,073

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

					1 month ended 7/31/2013
Revenues					
Training	\$ -	\$ -	\$ -	\$ -	\$ -
Luncheon collections	-	-	-	-	-
Chapter dues	365	-	-	365	365
5k run	-	11,402	-	11,402	11,402
Donations	-	-	-	-	-
Other income	-	-	-	-	-
Total revenues	365	11,402	-	11,767	11,767
Expenses					
Training costs	\$ -	\$ -	\$ -	\$ -	\$ -
Membership luncheon	594	-	-	594	594
Awards/Scholarships	81	-	-	81	81
H. Dierking scholarship	-	-	-	-	-
Donations	-	-	-	-	-
Community Service Activities	-	-	-	-	-
5k run	-	3,076	-	3,076	3,076
PDC	-	-	2,557	2,557	2,557
Bad debts	-	-	-	-	-
Other expenses	167	-	-	167	167
Total expenses	842	3,076	2,557	6,475	6,475
Increase (decrease) in net assets	(477)	8,326	(2,557)	5,292	5,292
Fund transfer	-	-	-	-	-
Net assets at beginning of period	\$ (1,779)	\$ 11,335	\$ 47,724	\$ 57,280	\$ 57,280
Ending net assets	\$ (2,256)	\$ 19,661	\$ 45,167	\$ 62,572	\$ 62,572