



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**



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

	<b>Chapter Fund</b>	<b>Community Service Fund</b>	<b>Professional Development Fund</b>	<b>Total (Memo Only)</b>
<b>Assets</b>				
Petty Cash	100			100
Cash in bank	\$ (3,118)	\$ 20,628	\$ 42,751	60,261
GGEFCU	\$ 1,257			1,257
Accounts receivable, net	357	-	2,140	2,497
<b>Total assets</b>	<b>(1,404)</b>	<b>20,628</b>	<b>44,891</b>	<b>64,115</b>
<b>Liabilities and net assets</b>				
<b>Liabilities</b>				
Accounts payable	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets</b>				
<b>Earmarked</b>				
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	(1,404)	15,020	22,211	35,827
<b>Total net assets</b>	<b>(1,404)</b>	<b>20,628</b>	<b>44,891</b>	<b>64,115</b>
<b>Total liabilities and net assets</b>	<b>\$ (1,404)</b>	<b>\$ 20,628</b>	<b>\$ 44,891</b>	<b>\$ 64,115</b>

**Statement of Activities  
For the month ended August 31, 2013**

**2 month  
ended  
8/31/2013**

<b>Revenues</b>					
Training	\$ -	\$ -	\$ -	\$ -	\$ -
Luncheon collections	915	-	-	915	915
Chapter dues	225	-	-	225	590
5k run	-	55	-	55	10,967
Donations	-	900	-	900	900
Other income	-	-	-	-	-
<b>Total revenues</b>	<b>1,140</b>	<b>955</b>	<b>-</b>	<b>2,095</b>	<b>13,372</b>
<b>Expenses</b>					
Training costs	\$ -	\$ -	\$ -	\$ -	\$ -
Membership luncheon	299	-	-	299	893
Awards/Scholarships	40	-	-	40	121
H. Dierking scholarship	-	-	-	-	-
Donations	-	-	-	-	-
Community Service Activities	-	-	-	-	-
5k run	-	89	-	89	3,165
PDC	-	(137)	-	(137)	2,420
Bad debts	-	-	-	-	-
Other expenses	262	-	-	262	429
<b>Total expenses</b>	<b>602</b>	<b>(48)</b>	<b>-</b>	<b>554</b>	<b>7,028</b>
Increase (decrease) in net assets	538	1,003	-	1,541	6,344
Fund transfer	-	-	-	-	-
Net assets at beginning of period	\$ (1,942)	\$ 19,625	\$ 44,891	\$ 62,574	\$ 57,770
<b>Ending net assets</b>	<b>\$ (1,404)</b>	<b>\$ 20,628</b>	<b>\$ 44,891</b>	<b>\$ 64,115</b>	<b>\$ 64,114</b>