



ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER

Statement of Financial Position
07/01/13 - 10/31/13

	Chapter Fund	Community Service Fund	Professional Development Fun	Total (Memo Only)
Assets				
Petty Cash	100			100
Cash in bank	\$ (4,675)	\$ 19,628	\$ 43,606	58,559
GGEFCU	\$ 1,257			1,257
Accounts receivable, net	261	-	3,550	3,811
Allowance for D/A	(360)			(360)
Equipment - Laptop	-			-
Total assets	(3,417)	19,628	47,156	63,367
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	(3,417)	16,996	27,033	40,612
Total net assets	(3,417)	19,628	47,156	63,367
Total liabilities and net assets	\$ (3,417)	\$ 19,628	\$ 47,156	\$ 63,367

Statement of Activities
For the month ended February 28, 2014

Revenues				
Training	\$ -	\$ -	\$ 3,350	\$ 3,350
Luncheon collections	2,047	-	-	2,047
Chapter dues	899	-	-	899
5k run	-	3,367	-	3,367
Donations	-	8,935	-	8,935
H. Dierking scholarship donations	-	-	-	0
Other income	55	-	-	55
Total revenues	3,001	12,302	3,350	18,653
Expenses				
Training costs			\$ 833	\$ 833
Membership luncheon	4,138			4,138
Awards/Scholarships	583			583
H. Dierking scholarship				0
Donations		500		500
Community Service Activities	499			499
5k run		3,165		3,165
PDC			2,420	2,420
Bad debts				0
Other expenses	429			429
Total expenses	5,649	3,665	3,253	12,567
Increase (decrease) in net assets	(2,648)	8,637	97	6,086
Fund transfer	-	-	-	-
Net assets at beginning of period	\$ (645)	\$ 12,188	\$ 45,738	\$ 57,281
Ending net assets	\$ (3,293)	\$ 20,825	\$ 45,835	\$ 63,367