



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
07/01/13 - 4/30/14**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Assets				
Petty Cash	100			100
Cash in bank	\$ (12,071)	\$ 19,830	\$ 31,207	38,966
GGFCU	\$ 1,257			1,257
Accounts receivable, net	297	-	5,175	5,472
Equipment - Laptop	449			449
Total assets	(9,968)	19,830	36,382	46,244
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	(9,968)	17,198	16,259	23,489
Total net assets	(9,968)	19,830	36,382	46,244
Total liabilities and net assets	\$ (9,968)	\$ 19,830	\$ 36,382	\$ 46,244

**Statement of Activities
For the month ended April 30, 2014**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total
Revenues				
Training	\$ -	\$ -	\$ 12,320	\$ 12,320
Luncheon collections	5,286	-	-	5,286
Chapter dues	725	-	-	725
5k run	-	3,367	-	3,367
Donations	698	8,935	-	9,633
H. Dierking scholarship donations	-	-	-	0
Other income	56	-	-	56
Total revenues	6,765	12,302	12,320	31,387
Expenses				
Training costs	\$ -	\$ -	\$ 12,390	\$ 12,390
Membership luncheon	10,761	-	-	10,761
Awards/Scholarships	121	-	462	583
H. Dierking scholarship	7,000	-	-	7,000
Donations	3,348	500	-	3,848
Community Service Activities	-	719	-	719
5k run	-	3,459	-	3,459
PDC	-	-	2,420	2,420
Bad debts	(360)	-	-	(360)
Other expenses	1,252	-	-	1,252
Total expenses	22,122	4,678	15,272	42,072
Increase (decrease) in net assets	(15,357)	7,624	(2,952)	(10,685)
Fund transfer	-	-	-	-
Net assets at beginning of period	\$ 5,389	\$ 12,206	\$ 39,334	\$ 56,929
Ending net assets	\$ (9,968)	\$ 19,830	\$ 36,382	\$ 46,244