

**ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
GUAM CHAPTER**

**Statement of Financial Position  
October 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	\$ (5,256)	\$ 19,628	\$ 43,864	58,236
GGEFCU	\$ 1,257			1,257
Accounts receivable, net	261	-	3,550	3,811
<b>Total assets</b>	<b>(3,638)</b>	<b>19,628</b>	<b>47,414</b>	<b>63,404</b>
<b>Liabilities and net assets</b>				
Liabilities				
Accounts payable	-	-	-	-
Deferred revenue	-	-	-	-
Other liabilities	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	(3,638)	14,020	24,734	35,116
<b>Total net assets</b>	<b>(3,638)</b>	<b>19,628</b>	<b>47,414</b>	<b>63,404</b>
<b>Total liabilities and net assets</b>	<b>\$ (3,638)</b>	<b>\$ 19,628</b>	<b>\$ 47,414</b>	<b>\$ 63,404</b>

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

<b>Revenues</b>				
Training	\$ -	\$ -	\$ 3,350	\$ 3,350
Luncheon collections	2,023	-	-	2,023
Chapter dues	590	-	-	590
5k run	-	3,367	-	3,367
Donations	-	8,935	-	8,935
H. Dierking scholarship donations	-	-	-	-
Other income	55	-	-	55
<b>Total revenues</b>	<b>2,668</b>	<b>12,302</b>	<b>3,350</b>	<b>18,320</b>
<b>Expenses</b>				
Training costs	\$ -	\$ -	\$ 833	\$ 833
Membership luncheon	4,138	-	-	4,138
Awards/Scholarships	-	-	583	583
H. Dierking scholarship	-	-	-	-
Donations	-	500	-	500
Community Service Activities	-	499	-	499
5k run	-	3,165	-	3,165
PDC	-	-	2,420	2,420
Bad debts	(360)	-	-	(360)
Other expenses	429	-	-	429
<b>Total expenses</b>	<b>4,207</b>	<b>4,164</b>	<b>3,836</b>	<b>12,207</b>
Increase (decrease) in net assets	(1,539)	8,138	(486)	6,113
Fund transfer	-	-	-	-
Net assets at beginning of period	\$ (2,099)	\$ 11,490	\$ 47,900	\$ 57,291
<b>Ending net assets</b>	<b>\$ (3,638)</b>	<b>\$ 19,628</b>	<b>\$ 47,414</b>	<b>\$ 63,404</b>