



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
GUAM CHAPTER**

**Statement of Financial Position
June 30, 2013**

	Chapter Fund	Community Service Fund	Professional Development Fund	Total (Memo Only)
Assets				
Cash in bank	\$ (2,040)	\$ 11,335	\$ 45,265	\$ 54,560
Accounts receivable, net	261	-	2,459	2,720
Total assets	(1,779)	11,335	47,724	57,280
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	(1,779)	5,727	25,045	28,993
Total net assets	(1,779)	11,335	47,724	57,280
Total liabilities and net assets	\$ (1,779)	\$ 11,335	\$ 47,724	\$ 57,280

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

**12 months
ended
6/30/2013**

Revenues						
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,345
Luncheon collections	425	-	-	425	-	6,659
Chapter dues	95	-	-	95	-	2,440
5k run	-	-	-	-	-	9,538
Donations	-	-	-	-	-	5,225
Other income	1	-	-	1	-	3,866
Total revenues	521	-	-	521	-	96,073
Expenses						
Training costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,989
Membership luncheon	792	-	-	792	-	11,987
Awards/Scholarships	-	-	-	-	-	525
H. Dierking scholarship	-	-	-	-	-	-
Donations	-	-	-	-	-	1,500
Community Service Activities	-	-	-	-	-	973
5k run	-	1,033	-	1,033	-	4,084
PDC	-	-	8,170	8,170	-	9,538
Bad debts	-	-	-	-	-	-
Other expenses	415	-	-	415	-	5,280
Total expenses	1,207	1,033	8,170	10,410	-	80,875
Increase (decrease) in net assets	(686)	(1,033)	(8,170)	(9,889)	(9,889)	15,198
Fund transfer	-	-	-	-	-	-
Net assets at beginning of period	\$ (1,094)	\$ 12,368	\$ 55,895	\$ 67,169	\$ 67,169	\$ 42,082
Ending net assets	\$ (1,779)	\$ 11,335	\$ 47,724	\$ 57,280	\$ 57,280	\$ 57,280